R9050-1U 7/88

Facts & Figures on Government Finance

Facts and Figures on Government Finance

Facts & Figures on Government Finance

1988-1989 edition

TAX FOUNDATION

The Johns Hopkins University Press
Baltimore and London

© 1988 Tax Foundation, Incorporated

All rights reserved. No part of this book may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, xerography, or any information storage and retrieval system, without permission in writing from the publisher.

Printed in the United States of America

24th edition

The Johns Hopkins University Press
701 West 40th Street
Baltimore, Maryland 21211
The Johns Hopkins Press Ltd., London

ISBN 0-8018-3612-2
ISBN 0-8018-3619-0 pbk.

ISSN 0071-3678
LC 44-7109

Table of Contents

Foreword xiii

Introductory Notes to Tables xv

Section A: Federal, State, and Local Governments 1

Government and the Economy in Summary

A1 Government and the Changing Economy 3
A2 Number of Governmental Units in the United States 4

Fiscal Operations of All Governments

A3 Summary of Total Government Revenue, Expenditures, and Debt 5
A4 Government Receipts and Expenditures in the National Income Accounts 6
A5 Federal and State-Local Government Surpluses or Deficits in the National Income Accounts 7
A6 Expenditures of All Governments by Function and Level of Government 8
A7 Expenditures of All Governments by Function 9
A8 Percentage Distribution of Government Expenditures by Function 10
A9 Federal, State, and Local Expenditures 11
A10 Federal, State, and Local Expenditures: Per Capita and Percentage Distribution 12
A11 Revenue of All Governments by Source and Level of Government 13
A12 Tax and Nontax Revenue of All Governments by Source 14
A13 Percentage Distribution of Government Revenue by Source 15
A14 Federal, State, and Local Tax Receipts 16
A15 Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution 17
A16 Tax Index and Tax Receipts by Type of Tax 18
A17 "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day" 19
A18 Gross Debt of Federal, State, and Local Governments 20
A19 Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution 21
A20 Government Employees by Level of Government and Major Category 22
A21 Wages and Salaries of Government Employees by Level of Government and Major Category 23
A22 Average Annual Earnings of Government Employees by Level of Government and Major Category 24
A23 Civilian Employment and Payrolls of Government 25
A24 Civilian Employment of Governments by State 26
A25 Payments under Social Insurance and Related Programs by Risk and Program 27
A26 Payments under Selected Social Insurance and Related Programs by State 28
A27 Employer and Employee Contributions for Social Insurance by Program 30
A28 Government Transfer Payments to Persons by Level of Government and Major Program 31
A29 Social Welfare Expenditures under Public Programs by Source of Funds and Type 32
A30 National Health Expenditures by Source of Funds and Type 33

Government in Relation to the Size of the Economy

A31 Government Expenditures and Gross National Product 34
A32 Net National Product and Tax Receipts 35
A33 Tax Revenues in Relation to Gross Domestic Product in Selected Countries 36
A34 Percentage Distribution of Tax Revenues in Selected Countries by Source 37

Section B: Selected Economic Series 39

Population and Employment

B1 Total and Resident Population of the United States 41
B2 Number of Households and Average Population Per Household 41
B3 Resident Population and Number of Households by State 42
B4 Estimates and Projections of the Population by Age Groups 43
B5 Labor Force by Employment Status 44
B6 Estimates and Projections of the Civilian Labor Force by Sex and Age 45

National Output, Income, and Prices

B7 Gross National Product by Purchaser and Type of Product 46
B8 Rates of Change in Selected Economic Measures 47
B9 Alternative Measures of Aggregate Income and Product in Current and in Constant (1982) Dollars 48
B10 International Transactions of the United States 49
B11 National Income by Distributive Shares 50
B12 Sources of Government Receipts in Relation to National Income and Product 51
B13 Total and Per Capita Personal Income by State 52
B14 Disposable Personal Income in Current and in Constant (1982) Dollars and Personal Savings Rate 54
B15 Number of Families and Unrelated Individuals and Median Income 55
B16 Distribution of Families by Total Money Income in Constant (1985) Dollars 56
B17 Persons Below the Poverty Level, by Family Status and Age Group 57
B18 Personal Consumption Expenditures by Type of Product or Service 58
B19 Business Expenditures for New Plant and Equipment by Industry 59
B20 Corporate Profits and Related Data by Industry 60
B21 Sales, Profits, and Stockholders' Equity in Manufacturing Corporations 62
B22 Profits of Nonfinancial Corporations and Related Data 63
B23 Number, Receipts, and Net Profits of Business Firms by Form of Organization 64
B24 Number and Receipts of Business Firms by Size of Receipts and Form of Organization 64
B25 Productivity and Related Data, Private Business Sector 65
B26 United Labor Costs and Productivity in Manufacturing in Selected Countries 66
B27 Industrial Production and Manufacturing Capacity Utilization 67
B28 Capital Invested Per Production Worker in Manufacturing 68
B29 Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries 69
B30 New Public and Private Construction Activity 70
B31 Value of New Public Construction by Type 71
B32 Number of New Housing Starts 72
B33 Income of Farm Operators in Current and in Constant (1982) Dollars 73
B34 Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio 74
B35 Indexes of Producer Prices and Consumer Prices 75
B36 Purchasing Poser of the Dollar 76
B37 Implicit Price Deflators for Gross National Product and Selected Components 77
B38 Selected Bond Yields and Interest Rates 78

Selected Financial Data

B39 Business Cycle Expansions and Contractions 79
B40 Net Stock in Fixed Reproducible Tangible Wealth in Current and in Constant (1982) Dollars 80
B41 Measures and Components of the Money Supply 81
B42 Net Financial Investment of Households 82
B43 Financial Assets and Liabilities of Households 83
B44 Savings and Investment of Corporate Business 84
B45 Sources of Gross Savings 85

Section C: The Federal Government 87

Fiscal Operations in Summary

C1 Summary of Federal Fiscal Operations 89
C2 Federal Receipts and Outlays by Fund Group 90
C3 Federal Receipts by Source, Outlays by Function, and Total Public Debt 91
C4 Federal Receipts and Expenditures in the National Income Accounts 92
C5 Federal Finances and Gross National Product 93
C6 The Federal Credit Budget 93
C7 Federal Participation in Domestic Credit Markets 94
C8 Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts 95

Outlays

C9 Federal Outlays by Selected Function 96
C10 Federal Outlays by Type in Current and in Constant (1982) Dollars 97
C11 Federal Outlays by Function 98
C12 Federal Outlays by Agency 99
C13 Federal Outlays for National Defense, International, and Domestic Programs 100
C14 Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function 101
C15 Federal Expenditures by State 102
C16 Federal Aid to State and Local Governments by Form of Aid and Function 103
C17 Federal Aid to State and Local Governments by State 104
C18 Controllability of Federal Outlays 105
C19 Outlays for the Legislative Branch of the Federal Government by Unit 106
C20 Federal Direct Expenditures by Character and Payments to Other Governments 107
C21 Postal Receipts and Expenditures 108

Lending, Enterprise, and Trust Operations

C22 Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs 109
C23 Major U.S. Government Foreign Assistance by Program 110
C24 Net U.S. Foreign Grants and Credits by Region and Country 111
C25 Net Federal Direct Loan Outlays by Agency or Program 112
C26 Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program 113
C27 Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program 114
C28 Federal Trust Fund Receipts and Expenditures by Fund 115
C29 Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds 116
C30 Estimated Progress of the Federal Highway Trust Fund 117
C31 Total and Per Capita Federal Receipts 118

C32 Federal Tax Collections by Type of Tax 119
C33 Federal Tax Index and Tax Receipts by Type of Tax 120
C34 Federal Individual Income Tax: Exemptions and Treatment of Dividends 121
C35 Federal Internal Revenue Collections by State 122
C36 Federal Individual Income Tax: Combined Normal and Surtax Rates 124
C37 Federal Income Tax Liability for Selected Income Groups 126
C38 Effective Rates of Federal Income Tax Liability for Selected Income Groups 127
C39 Federal Individual Income Tax Data 128
C40 Income and Tax Liability on Federal Individual Income Tax Returns by Income Class 129
C41 Relationship of Personal Income and Taxable Income 130
C42 Relationship of Federal Individual Income Tax to Alternative Measures of Income 131
C43 Federal Individual Income Tax Generated at Each Tax Rate 132
C44 Federal Individual Income Tax Returns and Related Data by State 133
C45 Median Incomes, Before and After Direct Federal Taxes and Inflation 134
C46 Federal Corporation Income Tax Data 135
C47 Federal Corporation Income Tax Rates 136
C48 Income on Federal Corporation Income Tax Returns by Income Class 138
C49 Federal Excise Tax Collections by Type of Tax 139
C50 Federal Excise Tax Rates on Selected Items 140
C51 Federal Estate and Gift Tax Rates 142
C52 Federal Estate and Gift Tax Burden 143
C53 Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax 144
C54 Old-Age, Survivors, Disability, and Health Insurance: Selected Benefits 145
C55 Allocation of the Federal Tax Burden by State 146
C56 Trends in State Shares of Federal Tax Burden 147
C57 Federal Tax Burden by Type of Tax and State 148
C58 Percentage Distribution of Federal Tax Burden by Type of Tax and State 149
C59 Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State 150
C60 Trends in Federal Tax Burdens Per Dollar of Federal Aid by State 151

Debt

C61 Course of the Federal Debt 152
C62 Composition of the Federal Debt by Type of Obligation 153
C63 Estimated Ownership of Federal Securities 154
C64 Indebtedness of Foreign Countries to the United States Government by Region and Country 155

Federal Civilian Employment

C65 Federal Civilian Employment by Branch and Type of Agency 156
C66 Federal Civilian Employment in the Executive Branch 157
C67 Federal Civilian Employment in the Executive Branch by Agency and State 158
C68 Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, by Grade 159
C69 Federal Personnel Compensation and Benefits 160

Section D: State and Local Governments 161

Summary Data

D1 State and Local Total Expenditures, Revenue, and Debt 163

D2 State and Local Revenues, Expenditures, and Surpluses or Deficits; Total and General Accounts 164
D3 State and Local Receipts and Expenditures in the National Income Accounts 165
D4 State and Local Direct General Expenditures, Revenue, and Debt, by State 166

Expenditures

D5 State and Local Total Expenditures by Function 168
D6 Per Capita State and Local Direct General Expenditures by Function 169
D7 State and Local Direct General Expenditures by Function and State 170
D8 State and Local Direct General Expenditures by Major Function and State 172
D9 Per Capita State and Local Direct General Expenditures by Function and State 174
D10 Ranking of States According to Per Capita State and Local Direct General Expenditures by Function 175
D11 State and Local Direct General Expenditures Per $1,000 of Personal Income by Function 176
D12 State and Local Direct General Expenditures Per $1,000 of Personal Income by Function and State 177
D13 Ranking of States According to State and Local Direct General Expenditures Per $1,000 of Personal Income by Function 178

Revenue and Taxation

D14 State and Local Revenue by Source 179
D15 Percentage Distribution of State and Local General Revenue by Source 180
D16 State and Local Tax Index and Tax Receipts by Type of Tax 181
D17 State and Local General Revenue by Source and State 182
D18 State and Local General Revenue by Originating Level of Government and by State 184
D19 State and Local General Revenue by Final Recipient Level of Government and by State 185
D20 Per Capita State and Local General Revenue by Source 186
D21 Per Capita State and Local General Revenue by Source and State 187
D22 Ranking of State According to Per Capita State and Local General Revenue by Source 188
D23 State and Local General Revenue Per $1,000 of Personal Income by Source 189
D24 State and Local General Revenue Per $1,000 of Personal Income by Source and State 190
D25 Ranking of States According to State and Local General Revenue Per $1,000 of Personal Income by Source 191
D26 State and Local Tax Collections by Level of Government and Source 192
D27 Percentage Distribution of State and Local Tax Collections by Level of Government and Source 193
D28 State and Local Total and Per Capita Tax Collections by State 194
D29 State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government 195
D30 State and Local Tax Collections by Level of Government, Source, and State 196
D31 Per Capita State and Local Tax Collections by Level of Government, Source, and State 197
D32 Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State 198
D33 State and Local Debt Outstanding, Issued, and Retired 199
D34 State and Local Debt Outstanding, Issued, and Retired, by State 200
D35 Cash and Security Holdings of State and Local Governments by Purpose of Holding 201
D36 Cash and Security Holdings of State and Local Governments by Purpose of

Holding and Level of Government by State 202
D37 New State and Local Security Issues by Type and Use of Proceeds 204
D38 State and Municipal Bond Election Results 205

Major State and Local Functions

D39 Income and Expenditure of All Public and Private Institutions of Higher Education 206
D40 Higher Education Enrollments and College-Age Population 207
D41 Capital Outlay of State and Local Governments by Major Function 208
D42 Capital Outlay of State and Local Governments by Major Function and State 209
D43 Public Assistance Payments by Type of Program 210
D44 Benefit Payments under Major Public Assistance Programs by Program and State 211
D45 Revenue, Expenditures, and Debt on Public Highways and Toll Roads 212
D46 Full-Time Employment of State and Local Governments Per 10,000 Population by Function and State 213
D47 State and Local Payroll, Employment, and Average Earnings by State 214
D48 Selected Factors Affecting State and Local Finances 216
D49 Finances of State-Administered Public Employee Retirement Systems, by Year 218
D50 Finances of State-Administered Public Employee Retirement Systems, by State 219

Section E: State Governments 221

Summary Data

E1 State Expenditures, Revenue, and Debt 223
E2 State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts 224

Expenditures

E3 State Direct Expenditures for Own Functions 225
E4 Total State Expenditures Including Payments to Other Governments by Function and State 226
E5 State Direct Expenditures by Character and Payments to Other Governments by State 228
E6 State Direct Expenditures by Character and Payments to Other Governments 230
E7 State Payments to Local Governments by Function 231
E8 State Payments to Other Governments by Function and State 232
E9 State Direct Expenditures for Education by State 233
E10 State Direct Expenditures for Highways by State 234
E11 State Direct Expenditures for Public Welfare by State 235
E12 State Direct Expenditures for Hospitals by State 236
E13 Federal Aid Received by the States by Function 237

Revenue and Taxation

E14 Total State Revenue by Source and State 238
E15 Total State Revenue by Source 240
E16 Percentage Distribution of State Tax Collections by Source 241
E17 State Tax Collections by Source 242
E18 State Tax Collections by Source and State 244
E19 Percentage Distribution of State Tax Collections by Source and State 246
E20 State Tax Collections by State 247
E21 Per Capita State Tax Collections by State 248
E22 Dates of Adoption of Major State Taxes by State 249
E23 State Individual Income Tax Rates and Related Data 250
E24 State Individual Net Income Tax Collections by State 252

E25 State Property Tax Collections by State 253
E26 State Corporation Net Income Tax Collections by State 254
E27 State Corporation Income Tax Rates 255
E28 State General Sales Tax Collections by State 256
E29 State General Sales Tax Rates 257
E30 State Motor Fuel Sales Tax Collections by State 258
E31 State Motor Fuel Tax Rates 259
E32 State Alcoholic Beverage Tax Rates 260
E33 State Motor Vehicle and Operators' License Collections by State 262
E34 State Alcoholic Beverage Sales Tax Collections by State 263
E35 State Tobacco Sales Tax Collections by State 264
E36 State Tobacco Tax Rates 265
E37 State Inheritance Tax Rates and Exemptions 266
E38 State Death and Gift Tax Collections by State 268
E39 State Estate Tax Rates and Exemptions 269
E40 State General Corporation License Tax Collections by State 270
E41 State Insurance Company Gross Premiums Tax Collections by State 271
E42 State Public Utility Gross Receipts Tax Collections by State 272
E43 State Severance Tax Collections by State 273
E44 State Pari-Mutuel Tax Collections by State 274
E45 State Pari-Mutuel Tax Rates 275
E46 State Unemployment Compensation Tax Rates and Related Data by State 276
E47 State Unemployment Compensation Tax Collections by State 278
E48 Unemployment Compensation Benefits and Reserves by State 279
E49 Insured Unemployment and Related Data for State Programs 280

Debt

E50 State Debt by Length of Maturity 281
E51 State Gross Long-Term Debt by Character 281
E52 State Gross Long-Term Debt by Function and State 282
E53 State Long-Term Debt by Character and State 284
E54 Total and Per Capita Gross Debt and Net Long-Term Debt by State 285

Section F: Local Governments 287

Summary Data

F1 Local Expenditures, Revenue, and Debt 289
F2 Per Capita Amounts of Selected City Finance Items by Population-Size Groups 290

Expenditures

F3 Local Direct Expenditures by Character and Payments to State Governments 291
F4 Local Direct Expenditures for Own Functions 292
F5 Detail of Local Expenditures by Function and Unit of Government 293
F6 Local Expenditures by Character and State 294
F7 Local Direct General Expenditures for Own Functions by State 296
F8 Local Expenditures by Function and Unit of Government 298
F9 Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function 300
F10 City Expenditures by Character and Function 301
F11 Per Capita General Expenditures in the 49 Largest Cities by Function and City 302

Revenue and Taxation

F12 Total Local Revenue by Source 303
F13 Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts 304
F14 Percentage Distribution of Local General Revenue by Source 305

F15 Local General Revenue by Source and State 306
F16 Total Local Revenue by Source and Unit of Government 308
F17 Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source 310
F18 Local General Sales Taxes and Rates by State and Level of Government 311
F19 Local Income Taxes and rates by State 312
F20 City Revenue by Source 313
F21 Per Capita General Revenue in the 49 Largest Cities by Source and City 314

Debt

F22 Local Debt by Character and Unit of Government 315
F23 Local Debt Outstanding by Unit of Government and State 316

Education

F24 Public and Private Elementary and Secondary School Enrollments 317
F25 Public Elementary and Secondary School Expenditures by Character 318
F2 6 Public Elementary and Secondary School Revenue by Government Source of Funds 319
F27 Public Elementary and Secondary School Expenditures by State 320
F28 Public Elementary and Secondary School Expenditures by Character and State 321
F29 Current Expenditures Per Pupil by State 322
F30 Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State 323
F31 Revenue Receipts for Public Schools by Source of Funds and State 324

Glossary 325

Index 335

Board of Trustees 360

Foreword

With this 24th edition of *Facts and Figures on Government Finance*, the Tax Foundation begins its second half century of service to students of public fiscal policy. When the first edition of this work, then known as *Tax Facts and Figures*, appeared in 1941, Fred A. Eldean, who was at that time the Executive Director of the Foundation, wrote in his foreword: "For the first time the widely scattered facts on tax collections, public expenditures and public debt are assembled in one convenient and concise handbook . . . There is need for concise and accurate data. Facts give a broader perspective, facts dissipate predilections and prejudices . . . These materials, therefore, have been brought together to encourage orderly thinking."

In that pioneer work, 58 tables and charts, plus some editorial commentary, occupied 73 pages. The present edition will require 376 pages for its 283 tables with over 60,000 entries. The present work also includes a comprehensive glossary and index, both of which were lacking in the first edition.

We are especially pleased to have the 24th edition of *Facts and Figures on Government Finance* appear as a featured title of the Johns Hopkins University Press. After a careful and lengthy search lasting almost a year, we feel that this important fiscal document has found a worthy home. The Johns Hopkins University Press enjoys a well-deserved reputation for excellence and authoritativeness in publishing. The Press also commands marketing resources that will prove invaluable in increasing the distribution of *Facts and Figures* to the academic, library, and general markets, resources that we are confident will assure this widely respected research tool an even broader readership.

Finally, the 24th edition of *Facts and Figures* marks a return to a bound volume, as distinguished from the experimental looseleaf version that was attempted in the 23rd edition. The format and logistics of looseleaf publication proved infeasible for a work of this type, and we thank users of the experimental edition for their patience while arrangements for publication by the Johns Hopkins University Press went forward. Under the new setup, the Tax Foundation will continue as "author-compiler" of *Facts and Figures*, while Johns Hopkins will serve as publisher, with full responsibility for marketing and distribution. The 24th edition will be published in both hard cover and quality paperback formats to further enhance its marketing appeal.

The look and the publishing arrangements may be new, but the "stuff" of *Facts and Figures on Government Finance* remains the same: timely, accurate, and comprehensive statistics on the fiscal activities of Federal, state, and local government and selected relevant economic series. While the number of sources churning out data has increased exponentially since *Facts and Figures* first appeared, this volume retains its original, unique mission: to document in an independent and unbiased way the taxing and spending practices of government at all levels, and to package this information in a single, convenient volume, readily accessible to business executives, policy analysts, public officials, academicians, the media, and the general public. That goal has characterized forty-six of the the first fifty years of the Foundation's existence. Our pledge, and the commitment that has been undertaken by the Johns Hopkins University Press, is that this information will continue to be at hand for the next fifty years — and beyond — adapted to allow for technological advances. As the nation marches into the twenty-first century, with all its challenges and opportunities, we will march with it.

Hans W. Wanders, Chairman

Introductory Notes to Tables

Data on governmental revenues and expenditures are compiled by many agencies for different purposes. It is not surprising, therefore, that differences among various series on governmental finances may be confusing to the layman and, indeed, to students of public finance. Some introductory explanations, therefore, can be of assistance to the user.

Sources of Federal Data

The chief sources of data on Federal government finances are the Office of Management and Budget and the Treasury Department. The budget division publishes annually *The Budget of the United States Government*, which contains final data for previous fiscal years and the Administration's proposals and estimates for the current and forthcoming fiscal years.

The *Budget* for 1969 was the first to adopt the unified concept recommended by the President's Commission on Budget Concepts. This budget format includes the receipts and outlays of the trust funds, which were excluded from the old "administrative budget." The unified concept also distinguishes "expenditures" from "net lending," primarily for the purpose of evaluating the economic impact of the budget. As in previous budgets, both receipts and outlays are on a cash, rather than an accrual, basis.

In the intervening years since the unified budget concept was adopted, a number of Federal entities – generally those that carry out direct loan programs – have been removed from the budget by law, and two new off-budget entities have been established. To facilitate comparison of overall totals, most Federal budget tables in this volume include both on-budget and off-budget transactions.

The Treasury provides useful historical data in the *Treasury Bulletin* and other publications. These are also the primary sources of detailed data on the Federal debt.

Another official source is Federal receipts and expenditures as they appear in the national income accounts published by the Bureau of Economic Analysis of the Department of Commerce. Since much economic analysis is now based on the national income accounts, there is value in having details of the government sector comparable to the data for the private sector. This "Federal sector of the national income accounts" presentation differs from the unified budget basis chiefly in two respects. First, capital transactions that do not represent current flows of income and production are excluded – these are purely financial transactions or transactions in existing physical assets. Second, business taxes (and certain other items) are on an accrual basis; corporate profits taxes, for example, are shown for the year in which tax liability is incurred rather than in the year actually paid. The same remarks apply to state and local government finances as shown in the national income accounts.

The basic source of data on the operations of state and local governments and all governments combined is the Governments Division, Bureau of the Census, Department of Commerce. It has largely accomplished the tremendous task of establishing and maintaining comparable data on the finances of all three levels of government. For this purpose the Census has adapted data from the Treasury Department and the Office of Management and Budget to concepts appropriate for all governments. For this reason there are differences between the series published by these agencies. For similar reasons Census data on state government finances differ from those published in the budgets of the various states.

There are two important differences between the Census basis for Federal finances and budgetary sources: (1) The classification of functions differs substantially. Thus the Census classification does not include a functional grouping of veterans' benefits; instead, expenditures under this head in the Federal *Budget* are distributed among other functions including education, hospitals, welfare, etc. (2) Various enterprise operations are reported on a gross basis by the Census and on a net basis in the Federal *Budget*. In the Census publications, "general expenditures" include total expenditures of the postal service, not merely the excess of expenditures over receipts as in the *Budget*.

"Total expenditures" include expenditures for utilities, liquor stores, and insurance benefits as well as those for the more typical governmental functions. "General expenditures" include only those for the usual governmental functions, such as education, highways, public welfare, and payment of interest. "Direct expenditures for own purposes" exclude payments to another level of government.

Similar distinctions are made on the revenue side. "Total revenue" includes payments from other governments, and revenue from own sources. "Revenue from own sources" includes utilities, liquor stores, and insurance trust revenue, as well as taxes, charges, and other general revenues. "General revenue from own sources" excludes revenue from utilities, liquor stores, and insurance trusts and payments from another level of government.

Notes on Rounding, Symbols, Fiscal Periods, Per Capita Figures

Because of rounding, the detail shown in the tables may not always add to totals. The abbreviation "n.a." is used for data not available. A dash indicates that a particular series is zero for the year or category concerned. In the case of Alaska and Hawaii, a dash may also indicate that the data is unavailable.

Unless otherwise noted, national totals include Alaska beginning in 1959 and Hawaii beginning in 1960.

Fiscal year figures for the Federal government prior to 1977 relate to the 12-month period beginning July 1 and ending June 30. As of 1977, the fiscal year is October 1 to September 30. For most state governments and school districts, the fiscal year is the 12 months ending June 30. Among other units of local government, where there is more variation in fiscal years; a considerable proportion use a period ending December 31. Beginning in 1963, financial data for local governments, as reported by the Bureau of the Census, are grouped in terms of fiscal years which closed within the 12 months ended June 30. Previously, local government amounts were grouped in terms of fiscal years ended within the particular calendar year.

Per capita figures for fiscal year data are based generally on population as of the middle of the fiscal year. Unless otherwise noted, the population series used exclude armed forces overseas. For this reason per capita figures are slightly higher in wartime periods than they otherwise would be.

Sources and Acknowledgments

The sources cited are the government departments or private organizations which publish the primary data. Detailed sources giving the publications from which the data were obtained are available on request.

The cooperation of the following agencies is particularly appreciated: Department of Agriculture – Commodity Credit Corporation and Economics and Statistics Service; Department of Commerce – Bureau of the Census, Bureau of Economic Analysis, and International Trade Administration; Department of Education – National Center for Education Statistics; Department of Health and Human Services – Health Care Financing Administration and Social Security Administration; Department of Labor – Bureau of Labor Statistics and Employment and Training Administration; Office of Management and Budget; Office of Personnel Management; Treasury Department; Board of Governors of the Federal Reserve System; Federal Trade Commission; Organization for Economic Cooperation and Development; Commerce Clearing House; National Bureau of Economic Research; National Association of State Racing Commissioners; Public Securities Administration; and Sales and Marketing Management, Inc.

The 24th edition of *Facts and Figures on Government Finance* was compiled by the Tax Foundation's research department, under the general supervision of Paul G. Merski, Director of Special Studies. Other staff members who made significant contributions to this publication were: Elsie M. Watters, Consulting Economist; Marion B. Marshall, Information Specialist; Robert S. Logan and Ema Shistaway, Research Assistants; and William Ahern, Publications Specialist.

Facts and Figures on Government Finance

Section A

Federal, State, and Local Governments

- Government and the Economy in Summary
- Fiscal Operations of All Governments
- Government in Relation to the Size of the Economy

A1. Government and the Changing Economy

Annual Change in Selected Economic, Business, and Governmental Indicators
Selected Periods 1939-40 to 1984-85[a]

Section and Item	Percentage Change-Average Per Year 1939-40 to 1949-50	 1949-50 to 1959-60	 1959-60 to 1969-70	 1969-70 to 1979-80	 1979-80 to 1984-85
I. Government-Federal, state, and local					
Expenditures	13.2%	8.0%	8.2%	11.2%	10.6%
Tax receipts	14.4	8.7	8.1	10.2	8.0
Federal, state, and local debt	16.1	2.4	3.7	9.3	13.9
II. Selected economic series					
Gross national product	11.1	5.9	7.0	10.2	8.0
Government purchases of goods and services	10.5	10.0	8.2	9.3	9.1
Private purchases of goods and services	11.2	5.1	6.6	10.5	8.7
Population (July 1)	1.8	1.4	1.3	1.1	1.0
Civilian employment	2.2	1.1	1.8	2.4	1.5
Per capita disposable income in constant dollars	2.6	1.2	3.1	2.0	1.8
Consumer price index	5.6	2.1	2.8	7.8	5.5
III. The Federal government					
Budget receipts	20.0	8.9	7.6	10.4	7.5
Budget outlays	16.2	8.0	7.8	11.7	9.9
Public debt	19.6	1.2	2.8	9.1	16.2
Outlays for national defense and international affairs and finance	27.6	10.7	5.3	5.5	12.9
Domestic-civilian expenditures	11.3	7.1	10.1	14.7	8.9
Federal tax receipts (including social insurance taxes)	21.1	8.9	7.7	10.3	7.4
Federal civilian employment, Executive Branch	6.6	2.1	2.0	.6	-.4
IV. State and local governments					
Total revenue	8.1	8.9	9.6	11.6	9.8
Aid received from Federal government	10.2	10.9	12.1	14.3	5.1
Total expenditures	9.5	8.1	9.3	11.4	8.7
Total debt	1.7	11.2	7.5	8.9	11.8
Employment	2.5	4.1	4.7	2.8	.4
V. State governments					
Total revenue	9.3	9.0	10.5	12.0	9.7
General tax revenue	9.1	8.6	10.3	11.1	9.5
Aid received from Federal government	13.1	10.9	11.7	12.4	6.5
Total expenditures	11.2	7.7	10.4	11.7	8.7
Direct general expenditures	11.4	8.3	10.6	11.4	9.3
State payments to local governments	9.8	8.4	11.8	11.1	7.7
Total debt	3.9	13.4	8.5	11.2	11.7
VI. Local governments					
Total revenue	7.6	8.7	9.1	11.2	9.3
General tax revenue	5.9	8.5	7.9	8.3	9.3
Total expenditures	8.3	8.6	9.0	10.9	8.4
Direct general expenditures	8.5	8.7	9.3	10.5	8.3
Education	9.9	10.2	9.8	9.7	7.3
Other	7.7	7.7	8.8	11.2	9.0
Total debt	1.2	10.6	7.0	7.7	10.8

[a] Economic series in Section II generally relate to calendar years. Governmental series in Sections I, III, IV, V, and VI relate to fiscal years.

Source: Computed by Tax Foundation.

A2. Number of Governmental Units in the United States

Total by Level of Government by State, 1982

Selected Years, 1942-1982

Year and State	All Government Units[a]	Counties[b]	Municipalities	Townships and Towns	School Districts[c]	Special Districts
A. Total Units						
1942	155,116	3,050	16,220	18,919	108,579	8,299
1952	116,807	3,052	16,807	17,202	67,355	12,340
1957	102,392	3,050	17,215	17,198	50,454	14,424
1962	91,237	3,043	18,000	17,142	34,678	18,323[d]
1967	81,299	3,049	18,048	17,105	21,782	21,264
1972	78,269	3,044	18,517	16,991	15,781	23,885
1977	79,913	3,042	18,862	16,822	15,174	25,962
1982	82,341	3,041	19,076	16,734	14,851	28,588
B. 1982 Detail by State						
Total	82,341	3,041	19,076	16,734	14,851	28,588
Alabama	1,019	67	434	-	127	390
Alaska	157	8	142	-	-	6
Arizona	453	14	76	-	232	130
Arkansas	1,425	75	472	-	372	505
California	4,103	57	428	-	1,111	2,506
Colorado	1,545	62	267	-	185	1,030
Connecticut	480	-	33	149	16	281
Delaware	218	3	56	-	19	139
Florida	970	66	391	-	95	417
Georgia	1,269	158	533	-	187	390
Hawaii	19	3	1	-	-	14
Idaho	1,019	44	198	-	117	659
Illinois	6,468	102	1,280	1,434	1,049	2,602
Indiana	2,866	91	564	1,008	305	897
Iowa	1,872	99	955	-	456	361
Kansas	3,796	105	627	1,367	326	1,370
Kentucky	1,242	119	425	-	180	517
Louisiana	469	62	301	-	66	39
Maine	807	16	22	475	98	195
Maryland	440	23	152	-	-	264
Massachusetts	799	12	39	312	81	354
Michigan	2,644	83	532	1,245	599	184
Minnesota	3,530	87	855	1,795	436	356
Mississippi	859	82	292	-	169	315
Missouri	3,118	114	926	325	557	1,195
Montana	1,030	54	126	-	399	450
Nebraska	3,325	93	535	470	1,069	1,157
Nevada	185	16	17	-	17	134
New Hampshire	518	10	13	221	160	113
New Jersey	1,592	21	323	245	548	454
New Mexico	320	33	96	-	89	101
New York	3,250	57	615	928	726	923
North Carolina	906	100	484	-	-	321
North Dakota	2,796	53	365	1,360	325	692
Ohio	3,394	88	941	1,318	669	377
Oklahoma	2,213	77	581	-	638	916
Oregon	1,455	36	241	-	352	825
Pennsylvania	5,199	66	1,019	1,549	514	2,050
Rhode Island	123	-	8	31	3	80
South Carolina	646	46	265	-	92	242
South Dakota	1,768	64	312	996	196	199
Tennessee	914	94	335	-	15	469
Texas	4,181	254	1,121	-	1,124	1,681
Utah	505	29	224	-	40	211
Vermont	665	14	57	237	273	83
Virginia	408	95	229	-	-	83
Washington	1,735	39	265	-	300	1,130
West Virginia	634	55	231	-	55	292
Wisconsin	2,593	72	580	1,269	408	263
Wyoming	396	23	91	-	56	225
District of Columbia	2	-	1	-	-	1

---

[a] Includes the Federal government, the District of Columbia, and the state governments. Alaska and Hawaii are included beginning 1952. Among the local units, 65,943 had property-taxing power in 1982.

[b] Includes areas corresponding to counties but having no organized county government.

[c] Includes local school systems operated as part of state, county, municipal, or township governments.

[d] Beginning 1962, data are not strictly comparable to prior years because of a change in classification.

Source: Department of Commerce, Bureau of the Census.

A3. Summary of Total Government Revenue, Expenditures, and Debt

Selected Fiscal Years 1927-1985[a]

($Billions)

Item	1927	1940	1950	1960	1970	1980	1985
All governments[b]							
Revenue	$ 12.2	$ 17.8	$ 66.7	$ 153.1	$ 333.8	$ 932.2	$ 1,418.4
General	11.6	14.9	58.5	130.6	272.5	716.6	1,050.0
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	44.8
Insurance trust	.2	1.9	5.5	17.6	52.7	190.0	323.5
Expenditures	11.2	20.4	70.3	151.3	333.0	958.7	1,581.1
General	10.6	18.1	60.7	128.6	275.0	723.1	1,192.5
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	59.8
Insurance trust	.1	1.0	6.9	17.6	48.5	199.4	328.8
Debt outstanding	33.4	63.3	281.5	364.0	514.5	1,249.9	2,398.8
Federal							
Revenue	4.5	7.0	43.5	99.8	205.6	565.5	806.8
General	4.4	6.2	40.1	87.1	163.6	419.1	560.4
Intergovernmental	-	-	-	-	-	1.8	1.9
Insurance trust	.1	.8	3.5	12.7	42.0	146.4	246.4
Expenditures	3.5	10.1	44.8	97.3	208.2	617.2	1,032.1
Intergovernmental	.1	.9	2.4	7.0	23.3	90.8	107.2
Direct	3.4	9.2	42.4	90.3	184.9	526.3	924.9
General	3.4	8.9	37.9	76.7	143.7	355.8	747.5
Insurance trust	[c]	.3	4.5	13.6	41.2	170.6	284.6
Debt outstanding	18.5	43.0	257.4	286.3	370.9	914.3	1,827.5
State and local							
Revenue	7.8	11.7	25.6	60.3	150.1	451.5	719.7
Intergovernmental	.1	.9	2.5	7.0	21.9	83.0	106.2
Own sources	7.7	10.8	23.2	53.3	128.2	368.5	613.5
General	7.2	8.7	18.4	43.5	108.9	299.3	491.5
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	44.8
Insurance trust	.2	1.1	2.0	4.9	10.7	43.7	77.2
Expenditures	7.8	11.2	27.9	61.0	148.1	434.1	658.2
General	7.2	9.2	22.8	51.9	131.3	369.1	554.2
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	59.8
Insurance trust	.1	.7	2.4	4.0	7.3	28.8	44.2
Debt outstanding	14.9	20.3	24.1	70.0	143.6	335.6	571.4

---

[a] Debt as of the end of the fiscal year. Beginning in 1963, data for local governments are reported on a somewhat different chronological basis (see Introductory Notes to Tables).

[b] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined totals.

[c] Less than $50 million.

Source: Department of Commerce, Bureau of the Census.

A4. Government Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1986

($Billions)

Item	1929	1949	1959	1969	1979	1986
Total receipts, national income basis	$ 11.3	$ 56.6	$ 130.3	$ 300.1	$ 779.8	$ 1,339.3
Personal tax and nontax receipts	2.6	18.5	46.1	116.3	304.7	512.2
Corporate profits tax accruals	1.4	10.2	23.6	39.7	88.0	105.0
Indirect business tax and nontax accruals	7.1	21.3	41.7	86.3	189.4	347.7
Contributions for social insurance	.3	6.6	18.8	57.9	197.8	374.3
Total expenditures, national income basis	10.3	60.0	131.9	290.2	768.3	1,487.1
Purchases of goods and services	8.9	39.0	97.9	207.3	467.8	869.7
Transfer payments	1.0	16.9	27.6	69.7	268.0	510.0
To persons	.9	11.7	25.7	67.5	262.8	496.0
To foreigners	[b]	5.1	1.9	2.2	5.2	14.0
Net interest paid[c]	.7	4.3	6.3	11.5	30.8	104.2
Less: Dividends received[d]	-	-	-	.2	2.0	5.6
Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.5	8.7
Less: Wage accruals less disbursements	[b]	[b]	[b]	[b]	-.2	[b]
Surplus or deficit (-) on national income and product accounts	1.0	-3.4	-1.6	9.9	11.5	-147.8
Social insurance funds	.2	2.7	2.2	13.6	27.2	64.8
Other	.8	-6.0	-3.8	-3.7	-15.7	-212.6

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received by government.

[d] Prior to 1968, dividends received are included in net interest paid.

Source: Department of Commerce, Bureau of Economic Analysis.

A5. Federal and State-Local Government Surpluses or Deficits in the National Income Accounts

Selected Calendar Years 1940-1986

($Billions)

	All Levels of Government			Federal			State and Local		
Year	Total	Social Insurance Funds	Other Funds	Total	Social Insurance Funds	Other Funds	Total	Social Insurance Funds	Other Funds
1940	$ - .7	$ 1.3	$ -2.0	$ -1.3	$ 1.2	$ -2.5	$ .6	$ .2	$ .5
1945	-39.5	4.9	-44.4	-42.1	4.7	-46.8	2.6	.2	2.3
1950	8.0	1.1	6.9	9.2	.4	8.9	-1.2	.7	-1.9
1955	3.1	3.4	-.2	4.4	2.0	2.4	-1.3	1.3	-2.6
1956	5.2	3.9	1.3	6.1	2.4	3.7	-.9	1.5	-2.4
1957	.9	3.6	-2.7	2.3	2.0	.3	-1.4	1.7	-3.0
1958	-12.6	.1	-12.7	-10.3	-1.7	-8.6	-2.4	1.8	-4.1
1959	-1.6	2.2	-3.8	-1.1	.2	-1.3	-.4	2.0	-2.5
1960	3.1	3.8	-.8	3.0	1.6	1.5	.1	2.3	-2.2
1961	-4.3	1.4	-5.6	-3.9	-1.1	-2.8	-.4	2.4	-2.8
1962	-3.8	3.3	-7.1	-4.2	.7	-5.0	.5	2.6	-2.1
1963	.7	5.0	-4.3	.3	2.2	-2.0	.5	2.8	-2.4
1964	-2.3	6.0	-8.2	-3.3	2.8	-6.0	1.0	3.2	-2.2
1965	.5	5.5	-4.9	.5	2.0	-1.5	[a]	3.4	-3.4
1966	-1.3	11.5	-12.7	-1.8	7.5	-9.3	.5	4.0	-3.5
1967	-14.2	10.9	-25.2	-13.2	6.1	-19.3	-1.1	4.8	-5.9
1968	-6.0	10.5	-16.5	-6.0	5.2	-11.3	.1	5.3	-5.2
1969	9.9	13.6	-3.7	8.4	7.8	.6	1.5	5.8	-4.3
1970	-10.6	10.7	-21.3	-12.4	3.8	-16.2	1.8	6.9	-5.1
1971	-19.5	7.7	-27.1	-22.0	.1	-22.1	2.6	7.6	-5.1
1972	-3.4	11.2	-14.5	-16.8	2.5	-19.3	13.5	8.7	4.8
1973	7.9	18.7	-10.8	-5.6	9.0	-14.6	13.5	9.6	3.9
1974	-4.3	16.9	-21.2	-11.6	5.9	-17.5	7.2	11.0	-3.8
1975	-64.9	-.7	-64.2	-69.4	-13.8	-55.6	4.5	13.1	-8.6
1976	-38.4	2.7	-41.0	-53.5	-12.9	-40.6	15.2	15.6	-.4
1977	-19.1	6.8	-25.9	-46.0	-11.2	-34.9	26.9	18.0	8.9
1978	-.4	18.7	-19.1	-29.3	-1.6	-27.8	28.9	20.3	8.7
1979	11.5	27.2	-15.7	-16.1	3.4	-19.5	27.6	23.8	3.8
1980	-34.5	14.2	-48.7	-61.3	-12.9	-48.4	26.8	27.1	-.3
1981	-29.7	18.3	-48.0	-63.8	-11.7	-52.1	34.1	30.0	4.1
1982	-110.8	6.0	-116.8	-145.9	-30.8	-115.0	35.1	36.9	-1.7
1983	-128.6	10.7	-139.2	-176.0	-32.4	-143.6	47.5	43.1	4.4
1984	-105.0	46.2	-151.2	-169.6	1.4	-171.0	64.6	44.8	19.8
1985	-132.9	56.5	-189.5	-196.0	9.4	-205.4	63.1	47.1	16.0
1986	-147.8	64.8	-212.6	-204.7	15.4	-220.0	56.8	49.4	7.4

[a] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

A6. Expenditures of All Governments by Function and Level of Government

Fiscal Year 1985

($Millions)

Function		Total	Federal	State	Local
Total expenditures		$ 1,581,007	$ 1,032,131	$ 390,828	$ 390,961
Less:	Intergovernmental expenditures	[a]	107,242	121,571	4,030
	To Federal government	[a]	-	1,963	-
	To state governments	[a]	81,012	-	4,030
	To local governments	[a]	26,230	119,608	-
Equals:	Direct expenditures	1,581,007	924,889	269,257	386,931
	General	1,192,453	640,256	223,562	328,636
	National defense and international relations	288,736	288,736	-	-
	Education	205,894	13,208	53,667	139,019
	Highways	45,856	834	27,167	17,854
	Public welfare	94,811	25,234	52,688	16,888
	Hospitals	43,531	7,531	15,940	20,060
	Health	20,200	6,489	7,271	6,440
	Police	24,386	3,430	3,114	17,843
	Natural resources	60,434	52,007	6,395	1,962
	Housing and urban renewal	18,587	8,214	1,034	9,339
	Air transportation	7,153	3,409	473	3,271
	Water transport and terminals	3,353	1,860	534	959
	Social insurance administration	6,341	3,725	2,606	10
	Financial administration[b]	15,525	5,077	4,923	5,525
	Interest on general debt[c]	172,707	140,281	14,982	17,445
	Other[d]	184,939	80,221	32,768	72,021
	Utility and liquor stores	59,800	-	7,755	52,045
	Insurance trust	328,824	284,633	37,940	6,251
	Employee retirement	47,720	23,306	18,230	6,184
	Unemployment compensation[e]	15,170	175	14,928	67
	Old-age, survivors, disability and health insurance	257,056	253,594	3,462	-
	Railroad retirement	5,818	5,818	-	-
	Other	3,060	1,740	1,320	-

---

[a] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined total.

[b] Includes general control.

[c] Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds.

[d] Includes postal service, space research and technology, correction, sewers, libraries, sanitation, fire, parking facilities, local parks, general (state-local) public buildings, and unallocable services.

[e] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

A7. Expenditures of All Governments by Function

Selected Fiscal Years 1960–1985

($Millions)

Function	1960	1970	1980	1985
Total expenditures	$ 151,288	$ 332,985	$ 958,657	$ 1,581,007
General expenditures, total[a]	128,600	275,017	723,094	1,192,453
Selected Federal programs:				
National defense and international relations	48,922	84,253	149,459	288,736
Postal service	3,730	7,722	18,177	28,898
Space research and technology	395	3,691	4,892	7,346
Education	19,404	55,771	143,830	205,894
Social services and income maintenance:				
Public welfare	4,462	17,517	64,764	94,811
Hospitals	4,213	9,693	29,208	43,531
Health	1,031	3,895	14,102	20,200
Veterans' services[b]	3,801	5,388	12,504	16,989
Social insurance administration	539	1,790	4,537	6,341
Transportation:				
Highways	9,565	16,746	33,745	45,856
Air transportation	842	2,065	5,071	7,153
Water transport and terminals	1,142	1,905	3,278	3,353
Parking facilities	*c*	158	343	642
Public safety:				
Police protection	2,030	4,903	15,233	24,386
Fire protection	995	2,024	5,718	8,917
Correction	722	1,709	6,835	13,559
Protective inspection and regulation	*c*	*c*	2,318	3,530
Environment and housing:				
Natural resources[d]	7,087	11,469	35,243	60,434
Housing and urban renewal	1,142	3,189	12,142	18,587
Parks and recreation[e]	770	1,888	6,520	10,718
Sanitation and sewerage	1,727	3,413	13,214	17,398
Governmental administration:				
General control	*c*	3,066	10,518	17,546
Financial administration	2,750	3,284	10,228	15,525
General public buildings[e]	533	1,287	3,018	4,105
Interest on general debt	9,332	18,411	76,033	172,708
Utility expenditures	4,066[f]	7,820[f]	33,599	56,977
Liquor stores expenditures	1,022	1,627	2,591	2,823
Insurance trust expenditures, total[a]	17,596	48,521	199,373	328,824
Old-age, survivors, disability, and health	10,798	35,828	149,451	257,056
Railroad retirement	916	1,586	4,671	5,818
Employee retirement	2,161	6,399	28,870	47,720
Unemployment compensation	2,639	2,816	12,282	15,170
Veterans' life insurance	679	971	1,380	1,740

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Included in total general.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A8. Percentage Distribution of Government Expenditures by Function

Selected Fiscal Years 1960-1985

Function	1960	1970	1980	1985
Total expenditures	100.0%	100.0%	100.0%	100.0%
General expenditures, total[a]	85.0	82.6	75.4	75.4
Selected Federal programs:				
National defense and international relations	32.3	25.3	15.6	18.3
Postal service	2.5	2.3	1.9	1.8
Space research and technology	.3	1.1	.5	.5
Education	12.8	16.7	15.0	13.0
Social services and income maintenance:				
Public welfare	2.9	5.3	6.8	6.0
Hospitals	2.8	2.9	3.0	2.8
Health	.7	1.2	1.5	1.3
Veterans' services[b]	2.5	1.6	1.3	1.1
Social insurance administration	.4	.5	.5	.4
Transportation:				
Highways	6.3	5.0	3.5	2.9
Air transportation	.6	.6	.5	.5
Water transport and terminals	.8	.6	.3	.2
Parking facilities	[c]	[c]	[c]	[c]
Public safety:				
Police protection	1.3	1.5	1.6	1.5
Fire protection	.7	.6	.6	.6
Correction	.5	.5	.7	.9
Protective inspection and regulation	[c]	[c]	.2	.2
Environment and housing:				
Natural resources[d]	4.7	3.4	3.7	3.8
Housing and urban renewal	.8	1.0	1.3	1.2
Parks and recreation[e]	.5	.6	.7	.7
Sanitation and sewerage	1.1	1.0	1.4	1.1
Governmental administration:				
General control	[c]	.9	1.1	1.1
Financial administration	1.8	1.0	1.1	1.0
General public buildings[e]	.4	.4	.3	.3
Interest on general debt	6.2	5.5	7.9	10.9
Utility expenditures	2.7[f]	2.3	3.5	3.6
Liquor stores expenditures	.7	.5	.3	.2
Insurance trust expenditures, total[a]	11.6	14.6	20.8	20.8
Old-age, survivors, disability, and health	7.1	10.8	15.6	16.3
Railroad retirement	.6	.5	.5	.4
Employee retirement	1.4	1.9	3.0	3.0
Unemployment compensation	1.7	.8	1.3	1.0
Veterans' life insurance	.4	.3	.1	.1

[a] Total includes items not shown separately.
[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.
[c] Less than .05 percent.
[d] Includes Federal stabilization of farm prices and income.
[e] State-local only.
[f] Local only; state utility expenditures included under general prior to 1977.
Source: Computed by Tax Foundation from data in Table A7.

A9. Federal, State, and Local Expenditures[a]

Selected Fiscal Years 1902-1986[b]

($Millions)

Year	Total	Federal	State	Local
1902	$ 1,660	$ 572	$ 179	$ 909
1913	3,215	970	372	1,873
1922	9,297	3,763	1,261	4,273
1927	11,220	3,533	1,882	5,805
1932	12,437	4,266	2,562	5,609
1934	12,807	5,941	2,532	4,334
1936	16,758	9,165	3,144	4,449
1938	17,675	8,449	3,955	5,271
1940	20,417	10,061	4,545	5,811
1942	45,576	35,549	4,456	5,571
1944	109,947	100,520	4,062	5,365
1946	79,707	66,534	6,162	7,011
1948	55,081	35,592	9,531	9,959
1950	70,334	44,800	12,774	12,761
1952	99,847	71,568	13,330	14,948
1953	110,054	79,990	14,086	15,978
1954	111,332	77,692	15,802	17,837
1955	110,717	73,441	17,400	19,875
1956	115,796	75,991	18,379	21,426
1957	125,463	81,783	20,405	23,274
1958	134,931	86,054	23,337	25,539
1959	145,748	93,531	25,106	27,111
1960	151,288	97,284	25,035	28,970
1961	164,875	104,863	28,231	31,782
1962	176,240	113,428	29,210	33,601
1963	184,996	118,805	31,770	34,421
1964	196,431	125,949	33,438	37,045
1965	205,682	130,059	35,726	39,897
1966	224,813	143,022	39,114	42,677
1967	257,800	166,849	45,096	45,855
1968	282,645	184,464	50,046	48,135
1969	308,344	196,165	56,625	55,554
1970	332,985	208,190	64,665	60,130
1971	369,423	226,157	75,882	67,384
1972	399,098	242,186	81,208	75,705
1973	436,907	272,709	87,646	76,552
1974	478,325	295,147	100,513	82,665
1975	560,129	340,542	122,153	97,434
1976	625,076	389,905	127,678	107,493
1977	680,329	430,594	137,683	112,052
1978	745,438	477,825	149,476	118,137
1979	832,385	535,702	168,608	128,075
1980	958,657	615,420	191,806	151,432
1981	1,109,815	717,376	220,511	171,927
1982	1,233,492	794,671	242,075	196,746
1983	1,350,950	872,499	263,630	214,821
1984	1,428,027	926,466	273,518	228,042
1985	1,581,077	1,030,168	305,786	245,123
1986	1,682,868	1,077,521	341,864	263,483

---

[a] Grants-in-aid and other intergovernmental payments are counted as expenditures of the first disbursing unit. Total expenditures are shown as defined by the Bureau of the Census including insurance trust expenditures. (See Introductory Notes to Tables.)

[b] Data for 1986 estimated by Tax Foundation. Beginning in 1963, data for local governments are reported on a somewhat different basis.

Source: Department of Commerce, Bureau of the Census.

A10. Federal, State, and Local Expenditures: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1986[a]

Year	Per Capita				Percentage Distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$ 21	$ 7	$ 2	$ 12	100.0%	34.5%	10.8%	54.8%
1913	33	10	4	19	100.0	30.2	11.6	58.3
1922	85	34	12	39	100.0	40.5	13.6	46.0
1927	95	30	16	49	100.0	31.5	16.8	51.7
1932	100	34	21	45	100.0	34.3	20.6	45.1
1934	102	47	20	34	100.0	46.4	19.8	33.8
1936	131	72	25	35	100.0	54.7	18.8	26.5
1938	137	65	31	41	100.0	47.8	22.4	29.8
1940	155	77	35	44	100.0	49.3	22.3	28.5
1942	341	626	33	42	100.0	78.0	9.8	12.2
1944	821	751	30	40	100.0	91.4	3.7	4.9
1946	581	485	45	51	100.0	83.5	7.7	8.8
1948	380	246	66	69	100.0	64.6	17.3	18.1
1950	468	298	85	85	100.0	63.7	18.2	18.1
1952	646	463	86	97	100.0	71.7	13.4	15.0
1953	700	509	90	102	100.0	72.7	12.8	14.5
1954	696	486	99	112	100.0	69.8	14.2	16.0
1955	679	451	107	122	100.0	66.3	15.7	18.0
1956	697	458	111	129	100.0	65.6	15.9	18.5
1957	742	484	121	138	100.0	65.2	16.3	18.6
1958	784	500	136	148	100.0	63.8	17.3	18.9
1959	833	534	143	155	100.0	64.2	17.2	18.6
1960	846	544	140	152	100.0	64.3	16.5	19.1
1961	908	577	155	175	100.0	63.6	17.1	19.3
1962	955	615	158	182	100.0	64.4	16.6	19.1
1963	988	634	170	184	100.0	64.2	17.2	18.6
1964	1,034	663	176	195	100.0	64.1	17.0	18.9
1965	1,069	676	186	207	100.0	63.3	17.4	19.4
1966	1,155	735	201	219	100.0	63.6	17.4	19.0
1967	1,311	849	229	233	100.0	64.7	17.5	17.8
1968	1,423	929	252	242	100.0	65.3	17.7	17.0
1969	1,538	978	282	277	100.0	63.6	18.3	18.0
1970	1,643	1,027	319	297	100.0	62.5	19.4	18.1
1971	1,797	1,100	369	328	100.0	61.2	20.5	18.2
1972	1,917	1,163	390	364	100.0	60.7	20.3	19.0
1973	2,076	1,296	417	364	100.0	62.4	20.1	17.5
1974	2,252	1,389	473	389	100.0	61.7	21.0	17.3
1975	2,612	1,588	570	454	100.0	60.8	21.8	17.4
1976	2,886	1,800	589	496	100.0	62.4	20.4	17.2
1977	3,111	1,969	630	512	100.0	63.3	20.3	16.5
1978	3,373	2,162	676	535	100.0	64.1	20.0	15.9
1979	3,726	2,398	755	573	100.0	64.3	20.3	15.4
1980	4,243	2,724	849	670	100.0	64.2	20.0	15.8
1981	4,857	3,140	965	752	100.0	64.8	19.9	15.5
1982	5,345	3,444	1,049	853	100.0	64.4	19.6	16.0
1983	5,798	3,744	1,131	922	100.0	64.6	19.5	15.9
1984	6,065	3,935	1,162	969	100.0	64.9	19.2	15.9
1985	6,652	4,334	1,287	1,031	100.0	65.2	19.3	15.5
1986	7,012	4,490	1,424	1,097	100.0	64.0	20.3	15.7

[a] Data for 1986 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table A9 and population, excluding armed forces overseas, as of January 1.

A11. Revenue of All Governments by Source and Level of Government

Overlapping in the Sources of Intergovernmental Revenue

Fiscal Year 1985

($Millions)

Source	Total	Federal	State	Local
Total revenue	$ 1,418,369	$ 806,808	$ 438,954	$ 402,544
Intergovernmental	[a]	1,931	89,922	138,083
From Federal government	[a]	-	84,469	21,724
From state government	[a]	1,931	-	116,359
From local government	[a]	-	5,453	[b]
Revenue from own sources	1,418,369	804,877	349,031	264,461
General	1,050,043	558,518	275,422	216,103
Taxes	803,830	454,037	215,320	134,473
Property	103,757	-	3,984	99,772
Individual income	401,015	330,918	63,644	6,453
Corporation income	80,489	61,331	17,637	1,521
Sales and gross receipts	175,440	49,159	105,325	20,956
Customs duties	12,176	12,176	-	-
General sales and gross receipts	84,292	-	69,629	14,663
Motor fuel	25,252	11,614	13,352	286
Alcoholic beverages	8,662	5,376	3,031	255
Tobacco products	8,926	4,463	4,247	195
Public utilities	14,945	4,898	6,203	3,845
Other	21,187	10,612[c]	8,863	1,712
Motor vehicle and operators' licenses	8,178	-	7,659	518
Death and gift	8,750	6,422	2,328	-
All other	26,201	6,207	14,743	5,253
Charges and miscellaneous	246,213	104,481	60,102	81,630
Utility and liquor stores	44,814	-	5,702	39,112
Insurance trust	323,512	246,359	67,907	9,246
Employee retirement	57,787	4,592	43,993	9,202
Unemployment compensation[d]	17,861	221	17,596	44[e]
Old-age, survivors, disability and health insurance	241,550	236,565	4,985	-
Railroad retirement	4,330	4,330	-	-
Other	1,984	651	1,333	-

---

[a] To avoid duplication, transactions between levels of government are eliminated in the combined total.

[b] Transactions among local units of government are excluded.

[c] Includes windfall profit tax.

[d] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

[e] Washington, DC only.

Source: Department of Commerce, Bureau of the Census.

A12. Tax and Nontax Revenue of All Governments by Source

Selected Fiscal Years 1960-1985

($Millions)

Source	1960	1970	1980	1985
Total revenue	$ 153,102	$ 333,810	$ 932,199	$ 1,418,369
Tax revenue, total	126,678	274,996	729,040	1,067,571
General taxes	113,120	232,877	574,244	803,830
Property	16,405	34,054	68,499	103,757
Individual income	43,178	101,224	286,149	401,015
Corporate income	22,674	36,567	77,921	80,489
Sales and gross receipts	24,452	48,619	111,961	175,440
Customs duties	1,105	2,430	7,436	12,176
General sales and gross receipts	5,177	16,128	51,328	84,292
Motor fuel	5,352	10,100	14,709	25,252
Alcoholic beverages	3,779	6,208	8,327	8,662
Tobacco products	2,915	4,531	6,320	8,926
Public utilities	1,627	3,268	8,755	14,945
Other	4,498	5,954	15,087	21,187
Motor vehicle and operators' licenses	1,700	2,904	5,713	8,178
Death and gift	2,026	4,640	8,424	8,750
All other general	2,685	4,868	15,577	26,201
Insurance trust taxes	13,558	42,119	154,796	263,741
Unemployment compensation	2,295	2,654	12,892	17,861
Old-age, survivors, disability, and health	10,656	38,485	139,370	241,550
Railroad retirement	607	980	2,534	4,330
Nontax revenues, total	26,424	58,814	203,159	350,797
Current charges[a] (general)	12,451	26,274	80,132	135,496
Miscellaneous general revenue[b]	5,048	13,329	62,253	110,717
Utility revenue	3,613[c]	6,608[c]	22,359	41,578
Liquor stores revenue	1,264	2,006	3,201	3,235
Insurance trust, nontax receipts	4,048	10,597	35,214	59,771
Employee retirement	2,868	8,206	29,060	57,787
Veterans' life insurance	527	679	670	651
Other	653	1,712	5,483	1,333

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A13. Percentage Distribution of Government Revenue by Source

Selected Fiscal Years 1960-1985

Source	1960	1970	1980	1985
Total revenue	100.0%	100.0%	100.0%	100.0%
Tax revenue, total	82.7	82.4	78.2	75.3
General taxes	73.9	69.8	61.6	56.7
Property	10.7	10.2	7.3	7.3
Individual income	28.2	30.3	30.7	28.3
Corporate income	14.8	11.0	8.4	5.7
Sales and gross receipts	16.0	14.6	12.0	12.4
Customs duties	.7	.7	.8	1.1
General sales and gross receipts	3.5	4.8	5.5	5.9
Motor fuel	3.5	3.0	1.6	1.8
Alcoholic beverages	2.5	1.9	.9	.6
Tobacco products	1.9	1.4	.7	.6
Public utilities	1.1	1.0	.9	1.1
Other	2.9	1.8	1.6	1.5
Motor vehicle and operators' licenses	1.1	.9	.6	.6
Death and gift	1.3	1.4	.9	.6
All other general	1.8	1.5	1.7	1.8
Insurance trust taxes	8.9	12.6	16.6	18.6
Unemployment compensation	1.5	.8	1.4	1.3
Old-age, survivors, disability, and health	7.0	11.5	15.0	17.0
Railroad retirement	.4	.3	.3	.3
Nontax revenues, total	17.3	17.6	21.8	24.7
Current charges[a] (general)	8.1	7.9	8.6	9.6
Miscellaneous general revenue[b]	3.3	4.0	6.7	7.8
Utility revenue	2.4[c]	2.0[c]	2.4	2.9
Liquor stores revenue	.8	.6	.3	.2
Insurance trust, nontax receipts	2.6	3.2	3.8	4.2
Employee retirement	1.9	2.5	3.1	4.1
Veterans' life insurance	.3	.2	.1	.1
Other	.4	.5	.6	.1

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table A12.

A14. Federal, State, and Local Tax Receipts[a]

Selected Fiscal Years 1902-1986[b]

($Millions)

Year	Total	Federal	State	Local
1902	$ 1,373	$ 513	$ 156	$ 704
1913	2,271	662	301	1,308
1922	7,387	3,371	947	3,069
1927	9,451	3,364	1,608	4,479
1932	7,977	1,813	1,890	4,274
1934	8,854	2,942	1,979	3,933
1936	10,606	3,882	2,641	4,083
1938	14,189	5,877	3,834	4,478
1940	14,243	5,583	4,157	4,503
1942	22,962	13,351	4,979	4,632
1944	52,050	41,953	5,390	4,707
1946	48,988	37,887	5,971	5,130
1948	54,584	40,180	7,802	6,602
1950	54,799	37,853	8,958	7,988
1952	84,800	64,036	11,295	9,469
1953	89,779	67,496	11,922	10,361
1954	90,917	67,584	12,352	10,981
1955	87,916	63,291	12,735	11,890
1956	100,025	72,340	14,690	12,995
1957	107,693	77,362	16,041	14,290
1958	108,593	76,716	16,412	15,465
1959	110,209	76,178	17,495	16,536
1960	126,678	88,419	20,172	18,087
1961	131,506	90,322	21,374	19,810
1962	139,471	95,262	23,210	20,999
1963	148,715	101,701	25,109	21,905
1964	158,469	107,630	27,289	23,550
1965	165,475	111,231	29,120	25,124
1966	184,730	124,940	32,420	27,370
1967	207,636	143,716	34,836	29,084
1968	217,697	147,572	38,947	31,178
1969	259,979	180,710	44,481	34,788
1970	274,996	185,670	50,486	38,840
1971	277,822	180,349	54,031	43,442
1972	315,014	202,268	62,998	49,748
1973	348,073	222,463	72,564	53,046
1974	387,611	251,790	79,337	56,484
1975	416,362	267,321	87,691	61,350
1976	446,887	283,794	95,421	67,672
1977	523,237	338,754	109,607	74,876
1978	584,810	381,200	123,155	80,455
1979	659,407	442,057	136,699	80,681
1980	727,984	492,846	148,691	86,447
1981	834,552	572,421	167,227	94,904
1982	872,156	590,089	178,358	103,709
1983	877,253	572,087	192,067	113,099
1984	968,816	632,594	212,735	123,487
1985	1,061,447	695,123	231,763	134,561
1986	1,145,632	751,380	249,392	144,860

[a] Includes social insurance taxes and Federal supplementary medical insurance; excludes contributions to workers' compensation systems.

[b] Data for 1986 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census.

A15. Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1986[a]

	Per Capita				Percentage Distribution			
Year	Total	Federal	State	Local	Total	Federal	State	Local
1902	$ 18	$ 7	$ 2	$ 9	100.0%	37.4%	11.4%	51.3%
1913	24	7	3	14	100.0	29.2	13.3	57.6
1922	68	31	9	28	100.0	45.6	12.8	41.5
1927	80	28	14	38	100.0	35.6	17.0	47.4
1932	64	15	15	34	100.0	22.7	23.7	53.6
1934	70	23	16	31	100.0	33.2	22.4	44.4
1936	83	30	21	32	100.0	36.6	24.9	38.5
1938	110	45	30	35	100.0	41.4	27.0	31.6
1940	108	42	32	34	100.0	39.2	29.2	31.6
1942	172	100	37	35	100.0	58.1	21.7	20.2
1944	389	313	40	35	100.0	80.6	10.4	9.0
1946	357	276	44	38	100.0	77.3	12.2	10.5
1948	377	277	54	46	100.0	73.6	14.3	12.1
1950	365	252	60	53	100.0	69.1	16.3	14.6
1952	548	414	73	61	100.0	75.5	13.3	11.2
1953	571	429	76	66	100.0	75.2	13.3	11.5
1954	569	423	77	69	100.0	74.3	13.6	12.1
1955	539	388	78	73	100.0	72.0	14.5	13.5
1956	602	436	88	78	100.0	72.3	14.7	13.0
1957	637	457	95	85	100.0	71.8	14.9	13.3
1958	631	446	95	90	100.0	70.6	15.1	14.2
1959	630	435	100	94	100.0	69.1	15.9	15.0
1960	709	495	113	101	100.0	69.8	15.9	14.3
1961	724	497	118	109	100.0	68.7	16.3	15.1
1962	756	516	126	114	100.0	68.3	16.6	15.1
1963	794	543	134	117	100.0	68.4	16.9	14.7
1964	834	567	144	124	100.0	67.9	17.2	14.9
1965	859	578	151	130	100.0	67.2	17.6	15.2
1966	949	642	167	141	100.0	67.6	17.5	14.8
1967	1,056	731	177	148	100.0	69.2	16.8	14.0
1968	1,096	743	196	157	100.0	67.8	17.9	14.3
1969	1,297	901	222	174	100.0	69.5	17.1	13.4
1970	1,357	916	249	192	100.0	67.5	18.4	14.1
1971	1,352	877	263	211	100.0	64.9	19.4	15.6
1972	1,513	971	303	239	100.0	64.2	20.0	15.8
1973	1,654	1,057	345	252	100.0	63.9	20.8	15.2
1974	1,825	1,185	373	266	100.0	65.0	20.5	14.6
1975	1,942	1,247	409	286	100.0	64.2	21.1	14.7
1976	2,063	1,310	441	312	100.0	63.5	21.4	15.1
1977	2,392	1,549	501	342	100.0	64.7	20.9	14.3
1978	2,646	1,725	557	364	100.0	65.2	21.1	13.8
1979	2,952	1,979	612	361	100.0	67.0	20.7	12.2
1980	3,222	2,181	658	383	100.0	67.6	20.5	11.9
1981	3,653	2,505	732	415	100.0	68.6	20.0	11.4
1982	3,779	2,557	773	449	100.0	67.7	20.4	11.9
1983	3,765	2,455	824	485	100.0	65.2	21.9	12.9
1984	4,114	2,687	904	524	100.0	65.3	22.0	12.7
1985	4,466	2,925	975	566	100.0	65.5	21.8	12.7
1986	4,774	3,131	1,039	604	100.0	65.6	21.8	12.6

[a] Data for 1986 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table A14 and population, excluding armed forces overseas, as of January 1.

A16. Tax Index and Tax Receipts by Type of Tax[a]

All Governments

Calendar Years 1965-1986

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	All Other Taxes[c]
			Tax Index, 1967 = 100			
1965	82.8	78.7	94.8	89.3	69.8	89.2
1966	93.1	90.8	103.1	93.0	89.4	95.4
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	115.3	119.6	120.9	112.6	110.4	104.6
1969	130.2	143.7	121.8	123.6	127.0	118.5
1970	132.5	141.4	105.2	134.7	136.0	124.6
1971	140.9	139.1	116.0	148.0	150.9	143.1
1972	160.9	170.1	128.5	159.0	173.2	161.5
1973	180.8	182.1	151.2	172.7	215.1	163.1
1974	199.9	208.2	158.9	184.0	243.2	161.5
1975	205.4	203.3	156.1	199.4	260.8	167.7
1976	235.5	238.0	196.9	216.0	296.8	186.2
1977	264.6	273.6	223.9	235.6	330.9	220.0
1978	297.6	318.4	256.1	251.9	379.5	195.4
1979	333.3	373.6	269.9	265.5	437.6	206.2
1980	363.8	416.6	260.1	295.4	479.3	233.8
1981	414.7	481.7	248.8	347.4	556.8	247.7
1982	421.4	494.2	193.3	355.1	596.6	267.7
1983	445.6	491.3	236.8	386.7	644.4	250.8
1984	491.9	526.7	288.0	427.0	718.7	261.5
1985	532.1	583.5	296.6	453.3	780.0	281.5
1986	561.6	612.1	322.1	474.0	828.4	304.6
			Tax Receipts ($Billions)			
1965	$ 183.5	$ 55.5	$ 30.9	$ 60.3	$ 31.0	$ 5.8
1966	206.3	64.0	33.6	62.8	39.7	6.2
1967	221.5	70.5	32.6	67.5	44.4	6.5
1968	255.5	84.3	39.4	76.0	49.0	6.8
1969	288.5	101.3	39.7	83.4	56.4	7.7
1970	293.4	99.7	34.3	90.9	60.4	8.1
1971	312.1	98.1	37.8	99.9	67.0	9.3
1972	356.5	119.9	41.9	107.3	76.9	10.5
1973	400.4	128.4	49.3	116.6	95.5	10.6
1974	441.3	146.8	51.8	124.2	108.0	10.5
1975	455.0	143.3	50.9	134.6	115.8	10.9
1976	521.7	167.8	64.2	145.8	131.8	12.1
1977	586.1	192.9	73.0	159.0	146.9	14.3
1978	659.2	224.5	83.5	170.0	168.5	12.7
1979	738.3	263.4	88.0	179.2	194.3	13.4
1980	805.9	293.7	84.8	199.4	212.8	15.2
1981	918.5	339.6	81.1	234.5	247.2	16.1
1982	933.4	348.4	63.0	239.7	264.9	17.4
1983	987.0	346.4	77.2	261.0	286.1	16.3
1984	1,089.5	371.3	93.9	288.2	319.1	17.0
1985	1,178.7	411.4	96.7	306.0	346.3	18.3
1986	1,244.0	431.5	105.0	319.9	367.8	19.8

---

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis. For separate data on Federal and state and local taxes, see Tables C33 and D16.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

A17. "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day"

Calendar Years 1929-1987

Year	Tax Freedom Day[a]	Tax Bite in the Eight-Hour Day[b] (Hours:Minutes)		
		Total	Federal	State and Local
1929	February 9	:52	:19	:33
1931	February 15	1:00	:13	:47
1933	March 5	1:24	:25	:59
1935	March 1	1:17	:28	:49
1937	March 6	1:24	:40	:44
1939	March 6	1:24	:38	:46
1940	March 8	1:29	:45	:44
1941	March 17	1:40	1:04	:36
1942	March 19	1:43	1:24	:29
1943	April 6	2:06	1:42	:24
1944	March 30	1:58	1:36	:22
1945	April 1	1:59	1:36	:23
1946	March 31	1:57	1:30	:27
1947	April 3	2:01	1:33	:28
1948	March 28	1:55	1:26	:29
1949	March 24	1:48	1:16	:32
1950	April 3	2:02	1:30	:32
1951	April 10	2:11	1:40	:31
1952	April 10	2:12	1:40	:32
1953	April 10	2:12	1:40	:32
1954	April 6	2:05	1:30	:35
1955	April 9	2:09	1:34	:35
1956	April 11	2:13	1:37	:36
1957	April 13	2:14	1:37	:37
1958	April 10	2:12	1:32	:40
1959	April 14	2:16	1:36	:40
1960	April 17	2:22	1:40	:42
1961	April 18	2:22	1:38	:44
1962	April 18	2:21	1:38	:43
1963	April 19	2:23	1:39	:44
1964	April 15	2:18	1:33	:45
1965	April 15	2:17	1:33	:44
1966	April 18	2:21	1:36	:45
1967	April 20	2:24	1:37	:47
1968	April 25	2:32	1:39	:53
1969	May 1	2:38	1:48	:50
1970	April 28	2:34	1:40	:54
1971	April 25	2:31	1:36	:55
1972	April 29	2:36	1:39	:57
1973	April 29	2:36	1:41	:55
1974	May 3	2:41	1:45	:56
1975	April 28	2:35	1:38	:57
1976	May 1	2:40	1:42	:58
1977	May 3	2:41	1:43	:58
1978	May 3	2:41	1:45	:56
1979	May 3	2:41	1:48	:53
1980	May 1	2:39	1:48	:51
1981	May 4	2:43	1:52	:51
1982	May 3	2:41	1:46	:53
1983	April 30	2:38	1:43	:55
1984	April 28	2:36	1:42	:54
1985	May 1	2:38	1:44	:54
1986	May 2	2:39	1:44	:55
1987	May 4	2:43	1:46	:57

[a] "Tax Freedom Day" represents the date on which the average person would finish paying Federal, state, and local taxes if all earnings since January 1 were turned over to governments to fulfill annual tax obligations.

[b] The "Tax Bite in the Eight-Hour Day" reflects the amount of time out of each workday that the average person spends earning enough money to pay tax obligations.

Source: Tax Foundation computations based on data in Table A32.

A18. Gross Debt of Federal, State, and Local Governments[a]

End of Selected Fiscal Years 1902-1986[b]

($Millions)

Year	Total	Federal	State	Local
1902	$ 3,285	$ 1,178	$ 230	$ 1,877
1913	5,607	1,193	379	4,035
1922	33,072	22,963	1,131	8,978
1927	33,393	18,512	1,971	12,910
1932	38,692	19,487	2,832	16,373
1934	45,982	27,053	3,248	15,681
1936	53,253	33,779	3,413	16,061
1938	56,601	37,165	3,343	16,093
1940	63,251	42,968	3,590	16,693
1942	91,759	72,422	3,257	16,080
1944	218,482	201,003	2,776	14,703
1946	285,339	269,422	2,353	13,564
1948	270,948	252,292	3,676	14,980
1950	281,445	257,357	5,258	18,830
1952	289,205	259,105	6,874	23,226
1953	299,852	266,071	7,824	25,957
1954	310,190	271,260	9,600	29,331
1955	318,641	274,374	11,198	33,069
1956	321,619	272,751	12,890	35,978
1957	323,566	270,527	13,738	39,301
1958	334,530	276,343	15,394	42,793
1959	348,816	284,706	16,930	47,180
1960	356,286	286,331	18,543	51,412
1961	363,994	288,971	19,993	55,030
1962	379,479	298,201	22,023	59,255
1963	390,916	305,860	23,176	61,881
1964	403,935	311,713	25,041	67,181
1965	416,786	317,274	27,034	72,478
1966	426,958	319,907	29,564	77,487
1967	439,880	326,221	32,472	81,185
1968	468,736	347,578	35,666	85,492
1969	487,268	353,720	39,555	93,995
1970	514,489	370,919	42,008	101,563
1971	556,957	398,130	47,793	111,034
1972	602,418	427,260	54,453	120,705
1973	656,903	468,418	59,375	129,110
1974	692,851	486,235	65,296	141,320
1975	764,055	544,129	72,127	147,798
1976	871,815	631,283	84,825	155,707
1977	966,668	709,136	90,200	167,332
1978	1,060,856	780,423	102,569	177,864
1979	1,137,853	833,750	111,740	192,363
1980	1,249,919	914,316	121,958	213,645
1981	1,367,831	1,003,939	134,847	229,045
1982	1,551,565	1,146,986	147,470	257,109
1983	1,836,387	1,381,886	167,290	287,211
1984	2,077,778	1,572,746	186,377	318,653
1985	2,395,913	1,827,470	211,904	356,539
1986	2,765,070	2,129,522	237,285	398,263

[a] Short- and long-term debt outstanding.

[b] State and local debt for 1986 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census; and Treasury Department.

A19. Gross Debt of Federal, State, and Local Governments Per Capita and Percentage Distribution

End of Selected Fiscal Years 1902-1986

	Per Capita				Percentage Distribution			
Year	Total	Federal	State	Local	Total	Federal	State	Local
1902	$ 41	$ 15	$ 3	$ 24	100.0%	35.9%	7.0%	57.1%
1922	301	209	10	82	100.0	69.4	3.4	27.1
1927	281	156	17	108	100.0	55.4	5.9	38.7
1932	310	156	23	131	100.0	50.4	7.3	42.3
1934	364	214	26	124	100.0	58.8	7.1	34.1
1936	416	264	27	125	100.0	63.4	6.4	30.2
1938	436	286	26	124	100.0	65.7	5.9	28.4
1940	479	326	27	127	100.0	67.9	5.7	26.4
1942	685	541	24	120	100.0	78.9	3.5	17.5
1944	1,644	1,513	21	111	100.0	92.0	1.3	6.7
1946	2,037	1,924	17	97	100.0	94.4	.8	4.8
1948	1,855	1,727	25	103	100.0	93.1	1.4	5.5
1950	1,853	1,695	35	124	100.0	91.4	1.9	6.7
1952	1,849	1,657	44	149	100.0	89.6	2.4	8.0
1954	1,916	1,676	59	181	100.0	87.4	3.1	9.5
1956	1,913	1,623	77	214	100.0	84.8	4.0	11.2
1958	1,921	1,587	88	246	100.0	82.6	4.6	12.8
1960	1,980	1,591	103	286	100.0	80.4	5.2	14.4
1961	1,989	1,579	109	301	100.0	79.4	5.5	15.1
1962	2,042	1,605	119	319	100.0	78.5	5.8	15.6
1963	2,074	1,623	123	328	100.0	78.2	5.9	15.8
1964	2,113	1,631	131	351	100.0	77.2	6.2	16.6
1965	2,154	1,639	140	375	100.0	76.1	6.5	17.4
1966	2,183	1,636	151	396	100.0	74.9	6.9	18.1
1967	2,228	1,652	164	411	100.0	74.2	7.4	18.5
1968	2,351	1,743	179	429	100.0	74.2	7.6	18.2
1969	2,420	1,756	196	467	100.0	72.6	8.1	19.3
1970	2,522	1,818	206	498	100.0	72.1	8.1	19.7
1971	2,693	1,925	231	537	100.0	71.5	8.6	19.9
1972	2,878	2,042	260	577	100.0	70.9	9.0	20.0
1973	3,108	2,216	281	611	100.0	71.3	9.0	20.0
1974	3,248	2,279	306	662	100.0	70.2	9.4	20.4
1975	3,546	2,525	335	686	100.0	71.2	9.4	19.3
1976	4,007	2,902	390	716	100.0	72.4	9.7	17.9
1977	4,399	3,227	410	761	100.0	73.4	9.3	17.3
1978	4,777	3,514	462	801	100.0	73.6	9.7	16.8
1979	5,067	3,713	498	857	100.0	73.3	9.8	16.9
1980	5,501	4,024	537	940	100.0	73.2	9.8	17.1
1981	5,959	4,374	587	998	100.0	73.4	9.9	16.7
1982	6,688	4,944	636	1,108	100.0	73.9	9.5	16.6
1983	7,838	5,898	714	1,226	100.0	75.2	9.1	15.7
1984	8,787	6,651	788	1,348	100.0	75.7	9.0	15.3
1985	10,036	7,655	888	1,493	100.0	76.3	8.8	14.9
1986	11,469	8,833	984	1,652	100.0	77.0	8.6	14.4

Source: Computed by Tax Foundation from data in Table A18, and population as of July 1.

A20. Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1986

Number of Full-Time Equivalent Employees (Thousands)

	All Governments		Federal		State and Local		
Year	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	Exhibit: All Private Industries
1929	3,204	2,923	847	566	2,357	1,275	32,134
1933	3,893	3,623	1,237	967	2,656	1,572	23,321
1939[b]	6,172	5,791	3,312	2,931	2,860	1,636	29,742
1946	8,759	5,322	5,770	2,333	2,989	1,713	38,356
1947	6,762	5,130	3,528	1,896	3,234	1,870	40,364
1948	6,812	5,268	3,460	1,916	3,352	1,934	41,278
1949	7,278	5,561	3,684	1,967	3,594	2,103	39,577
1950	7,505	5,692	3,783	1,970	3,722	2,186	41,099
1951	9,342	6,138	5,535	2,331	3,807	2,226	43,325
1952	10,122	6,410	6,175	2,463	3,947	2,292	43,698
1953	10,095	6,465	5,989	2,359	4,106	2,374	44,677
1954	9,941	6,514	5,669	2,242	4,272	2,460	43,054
1955	9,836	6,691	5,393	2,248	4,443	2,528	44,381
1956	9,936	6,947	5,270	2,281	4,666	2,645	45,605
1957	10,136	7,169	5,263	2,296	4,873	2,745	45,822
1958	10,184	7,387	5,062	2,265	5,122	2,884	43,970
1959	10,306	7,595	5,010	2,299	5,296	2,949	45,365
1960	10,581	7,891	5,055	2,365	5,526	3,036	46,103
1961	10,942	8,168	5,157	2,383	5,785	3,176	45,621
1962	11,348	8,391	5,409	2,452	5,939	3,239	46,734
1963	11,553	8,675	5,351	2,473	6,202	3,318	47,380
1964	11,890	8,994	5,360	2,464	6,530	3,454	48,332
1965	12,264	9,376	5,389	2,501	6,875	3,588	50,338
1966	13,237	9,920	5,988	2,671	7,249	3,732	52,793
1967	13,948	10,341	6,450	2,843	7,498	3,827	54,001
1968	14,395	10,734	6,531	2,870	7,864	3,997	55,419
1969	14,652	11,031	6,484	2,863	8,168	4,120	57,024
1970	14,624	11,351	6,094	2,821	8,530	4,307	56,554
1971	14,589	11,687	5,715	2,813	8,874	4,467	56,206
1972	14,604	12,051	5,344	2,791	9,260	4,680	58,018
1973	14,811	12,372	5,194	2,755	9,617	4,860	61,172
1974	15,080	12,735	5,161	2,816	9,919	5,016	62,005
1975	15,384	13,089	5,116	2,821	10,268	5,248	59,937
1976	15,461	13,208	5,067	2,814	10,394	5,312	62,195
1977	15,588	13,349	5,047	2,808	10,541	5,379	64,770
1978	15,948	13,728	5,065	2,845	10,883	5,597	68,473
1979	16,106	13,917	5,049	2,860	11,057	5,703	71,003
1980	16,350	14,141	5,114	2,905	11,236	5,796	70,726
1981	16,320	14,061	5,137	2,878	11,183	5,703	71,509
1982	16,221	13,928	5,143	2,850	11,078	5,660	69,846
1983	16,274	13,965	5,174	2,865	11,100	5,681	70,465
1984	16,508	14,179	5,249	2,920	11,259	5,773	74,687
1985	16,772	14,426	5,298	2,952	11,474	5,895	76,858
1986	16,992	14,633	5,288	2,929	11,704	6,054	78,266

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A21. Wages and Salaries of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1986

($Millions)

Year	All Governments		Federal		State and Local		Exhibit: All Private Industries
	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	
1929	$ 4,961	$ 4,629	$ 1,417	$ 1,085	$ 3,544	$ 1,981	$ 45,498
1933	5,163	4,874	1,610	1,321	3,553	2,144	23,863
1939[b]	8,241	7,809	4,021	3,589	4,220	2,503	37,742
1946	20,700	12,867	14,371	6,538	6,329	3,745	91,345
1947	17,513	13,342	9,988	5,817	7,525	4,441	105,515
1948	19,007	14,876	10,230	6,099	8,777	5,178	116,444
1949	20,813	16,351	11,110	6,648	9,703	5,720	113,848
1950	22,618	17,365	12,250	6,997	10,368	6,076	124,542
1951	29,213	20,281	17,864	8,932	11,349	6,609	142,364
1952	33,361	22,631	20,823	10,093	12,538	7,294	152,256
1953	34,319	23,695	20,698	10,074	13,621	7,882	164,658
1954	34,884	24,612	20,020	9,748	14,864	8,503	162,415
1955	36,574	26,393	20,582	10,401	15,992	9,083	175,625
1956	38,778	28,608	21,162	10,992	17,616	9,882	190,306
1957	40,988	30,785	21,594	11,391	19,394	10,702	199,016
1958	44,095	33,755	22,732	12,392	21,363	11,644	197,267
1959	46,026	35,660	23,099	12,733	22,927	12,310	213,869
1960	49,150	38,735	24,043	13,628	25,107	13,250	223,828
1961	52,435	41,859	25,067	14,491	27,368	14,346	228,192
1962	56,308	45,052	26,627	15,371	29,681	15,394	243,106
1963	59,984	48,480	27,927	16,423	32,057	16,350	254,888
1964	64,879	52,472	29,897	17,490	34,982	17,592	272,917
1965	69,860	56,930	31,496	18,566	38,364	19,143	293,842
1966	78,333	62,909	35,835	20,411	42,498	20,895	321,908
1967	86,420	69,352	39,104	22,036	47,316	23,068	342,496
1968	96,621	77,776	43,137	24,292	53,484	25,915	375,271
1969	105,526	85,517	46,032	26,023	59,494	28,637	412,711
1970	117,144	96,462	49,640	28,958	67,504	32,456	434,305
1971	126,681	105,963	51,504	30,786	75,177	36,336	457,748
1972	137,773	115,810	55,031	33,068	82,742	40,220	500,899
1973	148,676	126,555	57,154	35,033	91,522	45,026	559,976
1974	160,380	137,882	60,466	37,968	99,914	49,661	611,792
1975	176,092	152,996	64,393	41,297	111,699	55,564	638,641
1976	188,741	165,264	67,770	44,293	120,971	59,794	710,876
1977	202,416	178,113	71,744	47,441	130,672	64,916	791,632
1978	219,699	194,013	77,508	51,822	142,191	71,406	899,968
1979	235,939	208,979	81,989	55,029	153,950	77,355	1,016,053
1980	260,138	230,321	90,149	60,332	169,989	86,005	1,111,918
1981	284,420	249,322	100,705	65,607	183,715	92,714	1,225,978
1982	305,893	266,032	108,416	68,555	197,477	99,621	1,280,331
1983	323,869	281,568	114,411	72,110	209,458	105,904	1,352,382
1984	346,339	301,331	121,986	76,978	224,353	114,094	1,492,460
1985	372,054	323,856	129,373	81,175	242,681	124,000	1,602,619
1986	394,787	344,423	132,298	81,934	262,489	134,946	1,694,202

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A22. Average Annual Earnings of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1986

(Per Full-Time Equivalent)

	All Governments		Federal		State and Local		
Year	Total[a]	Total Less Military	Total[a]	Total Less Military	Total[a]	Total Less Education	Exhibit: All Private Industries
1929	$1,548	$1,584	$1,673	$1,917	$1,504	$1,554	$1,416
1933	1,326	1,345	1,302	1,366	1,388	1,364	1,023
1939[b]	1,335	1,348	1,214	1,224	1,476	1,530	1,269
1946	2,363	2,418	2,491	2,802	2,117	2,186	2,382
1947	2,590	2,601	2,831	3,068	2,327	2,375	2,614
1948	2,790	2,824	2,957	3,183	2,618	2,677	2,821
1949	2,860	2,940	3,016	3,380	2,700	2,720	2,877
1950	3,014	3,051	3,238	3,552	2,786	2,780	3,030
1951	3,127	3,304	3,227	3,832	2,981	2,969	3,286
1952	3,296	3,531	3,372	4,098	3,177	3,182	3,484
1953	3,400	3,665	3,456	4,270	3,317	3,320	3,686
1954	3,509	3,778	3,531	4,348	3,479	3,457	3,772
1955	3,718	3,945	3,816	4,627	3,599	3,593	3,957
1956	3,903	4,118	4,016	4,819	3,775	3,736	4,173
1957	4,044	4,294	4,103	4,961	3,980	3,899	4,343
1958	4,330	4,570	4,491	5,471	4,171	4,037	4,486
1959	4,466	4,695	4,611	5,538	4,329	4,174	4,714
1960	4,645	4,909	4,756	5,762	4,543	4,364	4,855
1961	4,792	5,125	4,681	6,081	4,731	4,517	5,002
1962	4,962	5,369	4,923	6,269	4,998	4,753	5,202
1963	5,192	5,588	5,219	6,641	5,169	4,928	5,380
1964	5,457	5,834	5,578	7,098	5,357	5,093	5,647
1965	5,696	6,072	5,844	7,423	5,580	5,335	5,837
1966	5,918	6,342	5,984	7,642	5,863	5,599	6,098
1967	6,196	6,707	6,063	7,751	6,310	6,028	6,342
1968	6,712	7,246	6,605	8,464	6,801	6,484	6,772
1969	7,202	7,752	7,099	9,089	7,284	6,951	7,237
1970	8,010	8,498	8,146	10,265	7,914	7,536	7,679
1971	8,683	9,067	9,012	10,944	8,472	8,134	8,144
1972	9,434	9,610	10,298	11,848	8,935	8,594	8,634
1973	10,038	10,229	11,004	12,716	9,517	9,265	9,154
1974	10,635	10,827	11,716	13,483	10,073	9,901	9,867
1975	11,446	11,689	12,587	14,639	10,878	10,588	10,655
1976	12,208	12,512	13,375	15,740	11,639	11,256	11,430
1977	12,985	13,343	14,215	16,895	12,397	12,068	12,222
1978	13,776	14,133	15,303	18,215	13,065	12,758	13,143
1979	14,649	15,016	16,239	19,241	13,923	13,564	14,310
1980	15,911	16,287	17,628	20,768	15,129	14,839	15,721
1981	17,428	17,731	19,604	22,796	16,428	16,257	17,144
1982	18,858	19,101	21,080	24,054	17,826	17,601	18,331
1983	19,901	20,162	22,113	25,169	18,870	18,642	19,190
1984	20,980	21,252	23,240	26,362	19,927	19,763	19,983
1985	22,183	22,449	24,419	27,489	21,151	21,035	20,852
1986	23,234	23,537	25,019	27,973	22,427	22,290	21,647

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A23. Civilian Employment and Payrolls of Governments

October, Selected Years 1940-1985[a]

Government Unit	1940	1949	1959	1969	1979	1985
A. Number of Employees (Thousands)						
All employees[b]	4,474	6,203	8,487	12,691	15,971	16,690
Federal[c]	1,128	2,047	2,399	2,975	2,869	3,021
State and local	3,346	4,156	6,088	9,716	13,102	13,669
Education	1,320	1,658	2,745	5,061	6,732	7,104
Other	2,026	2,497	3,343	4,655	6,370	6,565
State	n.a.	1,037	1,454	2,614	3,699	3,984
Education	n.a.	306	443	1,112	1,577	1,764
Other	551	731	1,011	1,501	2,122	2,220
Local	n.a.	3,119	4,634	7,102	9,403	9,685
Education	n.a.	1,352	2,302	3,949	5,250	5,340
Other	1,475	1,767	2,332	3,154	4,153	4,345
Local by type of government						
Municipal	n.a.	1,281	1,636	2,165	2,553	2,467
County	n.a.	476	767	1,163	1,804	1,891
Other[d]	n.a.	1,363	2,231	3,775	5,046	5,327
Full-time equivalent employees						
Federal	n.a.	n.a.	n.a.	2,893	2,708	n.a.
State and local	n.a.	n.a.	5,342	8,160	10,944	n.a.
B. Monthly Payroll ($Millions)						
All employees[b]	$ 565.8	$ 1,406.0	$ 3,114.4	$ 7,593.8	$ 18,077.0	$ 28,945.0
Federal[c]	177.0	539.2	1,072.7	2,341.5	4,727.7	7,580.3
State and local	388.8	866.7	2,041.7	5,252.3	13,349.3	21,364.7
Education	175.3	384.8	999.3	2,830.6	6,757.0	10,683.6
Other	213.5	481.9	1,042.4	2,421.7	6,592.3	10,681.1
State	n.a.	209.8	485.4	1,430.5	3,869.3	6,328.6
Education	n.a.	58.5	139.2	554.4	1,451.4	2,443.7
Other	58.8	151.3	346.2	876.0	2,417.9	3,884.9
Local	n.a.	656.9	1,556.3	3,821.8	9,480.0	15,036.1
Education	n.a.	326.3	860.0	2,276.2	5,305.6	8,239.9
Other	154.7	330.6	696.3	1,545.6	4,174.4	6,796.2
Local by type of government						
Municipal	n.a.	277.2	547.9	1,195.6	2,728.5	4,191.1
County	n.a.	86.4	229.1	571.6	1,726.0	2,819.1
Other[d]	n.a.	293.5	779.3	2,054.5	5,025.5	8,025.9

[a] Beginning in 1959 data include Alaska and Hawaii.

[b] Full- and part-time employees.

[c] Includes employees outside continental United States; also civilian employees of the National Guard paid directly from the Federal Treasury.

[d] Principally school district personnel.

Source: Department of Commerce, Bureau of the Census.

A24. Civilian Employment of Governments by State

October 1985

(Thousands)

State	Total*	Federal	State and Local Governments Total	State	Local
Total	16,475	2,806	13,669	3,984	9,685
Alabama	286	60	226	80	146
Alaska	63	14	49	26	23
Arizona	218	35	183	53	130
Arkansas	144	18	126	44	82
California	1,759	307	1,452	328	1,124
Colorado	253	51	202	62	140
Connecticut	190	21	169	62	107
Delaware	44	5	39	21	18
Florida	659	91	568	139	429
Georgia	444	80	364	98	266
Hawaii	87	27	60	48	13
Idaho	70	10	61	19	42
Illinois	728	101	627	155	472
Indiana	352	39	313	96	217
Iowa	207	18	189	59	130
Kansas	195	23	171	54	118
Kentucky	220	35	185	71	114
Louisiana	305	32	273	106	167
Maine	86	17	69	25	44
Maryland	377	129	248	89	160
Massachusetts	366	56	310	94	216
Michigan	599	54	545	156	389
Minnesota	288	29	258	75	183
Mississippi	182	24	158	50	107
Missouri	326	66	260	74	185
Montana	69	11	57	21	36
Nebraska	129	15	114	34	79
Nevada	62	9	53	16	37
New Hampshire	66	7	59	21	38
New Jersey	496	72	424	105	319
New Mexico	121	25	96	42	53
New York	1,349	154	1,195	288	906
North Carolina	408	43	364	107	257
North Dakota	62	8	55	19	35
Ohio	667	88	579	151	428
Oklahoma	242	46	196	72	124
Oregon	196	27	169	56	113
Pennsylvania	662	127	535	144	390
Rhode Island	61	9	51	25	26
South Carolina	227	33	194	74	120
South Dakota	59	9	50	17	33
Tennessee	307	57	250	79	171
Texas	1,067	163	903	229	674
Utah	132	36	97	37	59
Vermont	36	4	32	13	19
Virginia	487	155	332	119	212
Washington	323	64	259	97	162
West Virginia	124	15	109	43	66
Wisconsin	324	26	298	76	222
Wyoming	51	6	44	13	32
District of Columbia	268	216	52	-	52

---

* Full- and part-time employees in the United States; Federal data are for December 1984 and differ from those in Table A23 which pertain to October 1985 and include employees working outside the United States. See Table D47 for monthly payroll of state and local employees by state.

Source: Department of Commerce, Bureau of the Census.

A25. Payments under Social Insurance and Related Programs by Risk and Program

Selected Calendar Years 1949-1985[a]

($Millions)

Risk and Program	1949	1959	1969	1980	1983	1984	1985
Total[b]	$ 6,555.4	$ 20,953.3	$ 46,227.1	$ 207,796.8	$ 275,108.1	$ 282,978.9	$ 301,726.6
Old-age retirement	1,226.6	9,925.4	24,709.6	113,252.0	161,326.8	173,419.4	186,785.8
Old-age, survivors, disability and health insurance[c]	437.4	7,607.0	17,698.1	77,905.0	114,048.0	123,804.2	132,298.0
Railroad retirement	168.9	523.1	965.5	2,930.6	3,698.1	3,761.6	3,826.1
Federal civil service	123.7	502.5	1,526.8	10,227.5	14,002.8	14,399.0	15,261.4
State and local government retirement	203.0	780.0	2,250.0	10,792.3	14,724.0	16,137.0	19,293.1
Veterans program	61.7	49.7	8.8	[e]	[e]	[e]	[e]
Other[d]	231.8	463.1	2,260.5	11,396.6	14,853.9	15,317.6	16,071.2
Survivorship (monthly benefits)	794.6	3,315.2	8,774.1	34,986.0	45,615.1	44,971.1	16,231.0
Old-age, survivors, disability and health insurance	196.6	2,063.3	6,219.3	26,654.0	35,164.0	33,916.6	34,806.9
Railroad retirement	39.3	180.9	367.0	1,371.6	1,671.3	1,678.6	1,702.3
Federal civil service	4.3	92.8	354.4	1,930.2	2,677.0	3,011.2	3,118.6
State and local government retirement	25.0	65.0	195.0	63.9	903.0	990.0	968.0
Veterans program	477.4	819.0	1,439.2	2,754.9	3,191.9	3,230.1	3,309.5
Workers' compensation	52.0	90.0	185.0	675.0	810.0	880.0	980.0
Black lung benefit program	-	-	-	635.0	700.0	710.0	730.0
Other[d]	-	4.3	14.2	301.3	497.9	554.6	615.7
Lump-sum payments	83.3	299.0	545.2	963.6	822.5	811.6	819.5
Old-age, survivors, disability and health insurance	33.2	171.3	291.2	395.0	205.0	140.0	142.9
Railroad retirement	11.5	17.8	26.2	13.6	10.7	10.5	9.3
Federal civil service	7.9	11.1	22.3	22.9	34.2	37.0	33.9
State and local government retirement	18.0	60.0	135.0	351.6	452.0	495.0	502.0
Veterans program	12.4	37.7	68.9	177.7	115.6	122.9	124.1
Other[d]	.4	1.2	1.6	2.8	5.0	6.2	7.3
Disability	2,179.9	4,553.8	9,775.2	39,659.4	48,066.2	50,133.3	53,129.4
Old-age, survivors, disability and health insurance	-	456.7	2,542.2	15,437.0	17,530.0	17,897.1	18,827.1
Railroad retirement	72.0	134.2	193.0	564.4	673.8	681.1	696.3
Federal civil service	35.3	134.2	442.5	2,884.7	3,912.6	4,061.3	4,311.3
State and local government retirement	22.0	85.0	255.0	1,210.7	1,987.0	2,176.0	1,737.9
Veterans program	1,630.5	2,424.7	3,706.2	8,602.2	10,468.6	10,577.7	10,748.0
Workers' compensation	331.0	725.0	1,519.0	7,245.0	9,519.0	10,852.0	12,664.0
State temporary disability insurance	59.1	287.9	597.5	1,299.8	1,580.2	1,584.1	1,843.5
Railroad temporary disability insurance	30.1	66.2	57.4	63.2	50.1	42.0	47.3
Black lung benefit program	-	-	-	1,077.0	870.0	823.0	796.0
Other[d]	-	239.9	462.4	1,275.4	1,451.8	1,437.8	1,458.0
Unemployment	2,271.1	2,859.8	2,423.0	18,935.9	19,730.7	13,643.5	14,760.9
State unemployment insurance[f]	1,737.1	2,617.9	2,261.6	18,756.5	18,992.1	13,495.5	14,629.2
Railroad unemployment insurance	103.6	224.5	37.0	179.4	288.6	148.0	131.7
Veterans unemployment allowances	430.2	17.4	-	-	-	-	-
Training and related allowances	-	-	124.4	-	-	-	-

[a] Data for 1985 are preliminary.

[b] Partly estimated; excludes refunds of employee contributions for state and local government, Federal civil service, and other contributory retirement plans.

[c] Includes benefits paid to aged wives, dependent husbands, and children of retired and disabled-worker beneficiaries.

[d] Federal contributory and noncontributory programs.

[e] Negligible amount, included under veterans programs survivorship payments.

[f] Includes payments to unemployed Federal employees made by states as agents of the Federal government, payments under the temporary extended unemployment insurance programs, and under the Ex-Servicemen's Unemployment Act of 1958.

Source: Department of Health and Human Services, Social Security Administration.

A26. Payments under Selected Social Insurance and Related Programs by State

Calendar Year 1984

($Millions)

State	Retirement, Disability, and Survivor Benefits				Unemployment Insurance Benefits			Railroad Temporary Disability Benefits
	Old-Age, Survivors and Disability Insurance	Federal Civil Service	Veterans Programs	Railroad Retirement	Regular State Programs	Federal-State Extended Benefit Program	Other[a]	
Total[b]	$ 175,762	$ 21,731	$ 13,804	$ 6,132	$ 13,427	$ 70.8	$ 419.5	$ 42.0
Alabama	2,789	451	291	92	173	c	9.1	.5
Alaska	115	54	14	1	90	7.0	4.3	c
Arizona	2,325	389	156	86	75	c	5.0	.3
Arkansas	1,844	200	245	83	95	c	3.6	.6
California	16,413	2,336	1,089	414	1,755	.2	34.4	2.8
Colorado	1,681	363	155	81	150	-	7.2	.5
Connecticut	2,666	133	121	37	160	-	2.4	.3
Delaware	465	43	29	20	30	-	1.1	.2
Florida	10,834	1,645	897	286	228	-	6.9	.8
Georgia	3,425	535	413	132	180	c	8.5	1.2
Hawaii	578	230	42	2	67	-	3.3	c
Idaho	665	86	53	43	58	4.6	3.8	.3
Illinois	8,656	586	384	410	837	.1	25.0	3.4
Indiana	4,305	268	235	167	189	c	8.9	1.6
Iowa	2,464	165	131	98	156	c	6.4	.6
Kansas	1,891	200	118	139	113	c	5.5	.8
Kentucky	2,594	283	258	138	162	.1	12.2	1.3
Louisiana	2,515	221	255	82	416	.1	6.8	.7
Maine	910	112	98	32	60	c	2.5	.3
Maryland	2,763	1,333	224	116	201	c	9.0	1.0
Massachusetts	4,681	509	449	73	352	-	6.3	.4
Michigan	7,273	318	408	136	631	.3	15.9	1.3
Minnesota	2,987	232	218	174	253	c	8.1	1.0
Mississippi	0	187	235	55	97	c	4.9	.4
Missouri	4,095	434	302	207	163	-	8.5	1.2

Continued

A26. Payments under Selected Social Insurance and Related Programs by State (continued)

Calendar Year 1984

($Millions)

State	Retirement, Disability, and Survivor Benefits: Old-Age, Survivors and Disability Insurance	Federal Civil Service	Veterans Programs	Railroad Retirement	Unemployment Insurance Benefits: Regular State Programs	Federal-State Extended Benefit Program	Other[a]	Railroad Temporary Disability Benefits
Montana	$ 588	$ 84	$ 49	$ 58	$ 58	c	$ 4.8	$ .5
Nebraska	1,230	120	81	93	50	-	3.9	1.1
Nevada	565	105	45	23	67	c	1.4	.1
New Hampshire	727	103	72	12	30	-	.5	c
New Jersey	6,278	575	350	143	620	-	8.5	1.1
New Mexico	798	202	95	45	60	-	4.9	.2
New York	14,730	1,050	931	329	1,161	c	21.8	2.8
North Carolina	4,180	386	437	89	204	c	7.3	.5
North Dakota	480	43	31	30	46	c	2.3	.2
Ohio	8,412	668	548	348	681	-	23.5	2.5
Oklahoma	2,218	412	299	54	132	-	4.4	.2
Oregon	2,193	271	170	89	213	c	8.0	.4
Pennsylvania	10,847	1,003	686	541	1,081	$ .2	26.8	3.4
Rhode Island	864	103	75	9	68	-	1.0	c
South Carolina	2,049	281	198	51	109	c	3.3	.3
South Dakota	537	62	49	14	10	-	1.3	.1
Tennessee	3,277	298	342	121	149	-	9.8	.1
Texas	8,605	1,200	920	319	580	-	18.0	2.4
Utah	779	266	56	63	66	-	3.1	.3
Vermont	391	34	39	13	32	-	.6	c
Virginia	3,389	1,447	396	180	120	-	9.1	1.2
Washington	3,156	558	252	108	397	c	13.7	.7
West Virginia	1,661	107	160	105	152	15.1	6.8	.9
Wisconsin	3,934	193	241	109	367	.1	9.6	.7
Wyoming	257	39	23	31	27	c	2.0	.2
District of Columbia	351	593	37	14	61	-	8.8	.1

[a] Includes unemployment compensation for Federal employees, veterans, and railroad employees.
[b] Includes outlying areas and abroad.
[c] Less than $50 thousand.
Source: Department of Health and Human Services, Social Security Administration.

A27. Employer and Employee Contributions for Social Insurance by Program

Selected Calendar Years 1929-1986[a]

($Billions)

Program	1929	1949	1959	1969	1979	1986
Total Contributions	$.3	$6.6	$18.8	$57.9	$197.8	$374.3
Employer contributions	.1	4.3	10.9	31.6	116.8	214.7
Old-age, survivors, disability and hospital insurance	-	.8	4.6	17.9	60.9	123.3
Old-age, survivors, and disability insurance	-	.8	4.6	15.6	50.3	97.5
Hospital insurance	-	-	-	2.3	10.5	25.9
Unemployment insurance	-	1.6	2.6	3.4	15.8	24.4
State tax	-	1.0	2.0	2.5	12.2	18.0
Federal tax	-	.2	.3	.7	3.0	5.8
Railroad employees	-	-	.2	.1	.2	.2
Federal employees	-	.4	.2	.1	.4	.3
Federal employee retirement	.1	.6	1.4	4.4	17.4	29.7
Civilian	-	.3	.8	1.7	6.8	11.8
Military	-	.3	.7	2.7	10.6	17.9
Railroad retirement	-	.3	.3	.5	1.7	2.4
Veterans' life insurance	-	.5	-	-	-	-
Workers' compensation	-	-	.1	.1	.7	1.1
Military medical insurance	-	-	-	.2	.3	.8
State and local employee retirement	.1	.4	1.6	4.5	16.8	29.3
Temporary disability insurance	-	-	-	-	.1	.2
Workers' compensation	-	.1	.3	.7	3.0	3.5
Personal contributions	.1	2.2	7.9	26.2	81.0	159.6
Old-age, survivors, disability and hospital insurance	-	.8	5.1	19.7	65.9	135.5
Employees	-	.8	4.6	17.9	61.0	123.7
Old-age, survivors, and disability insurance	-	.8	4.6	15.6	50.4	97.7
Hospital insurance	-	-	-	2.3	10.6	26.0
Self-employed	-	-	.6	1.8	5.0	11.8
Supplemental medical insurance	-	-	-	.9	2.7	5.7
State unemployment insurance	-	-	-	-	.1	.3
Federal civilian employee retirement	-	.4	.8	1.5	3.5	4.7
Railroad retirement	-	.3	.3	.4	.6	1.1
Veterans' life insurance	.1	.4	.5	.6	.7	.8
State and local life insurance fund	-	.4	1.2	3.1	7.5	11.5

[a] Beginning in 1949, totals include employer contributions to workers' compensation systems, previously not classified as social insurance funds.

Source: Department of Commerce, Bureau of Economic Analysis.

A28. Government Transfer Payments to Persons by Level of Government and Major Program

Selected Calendar Years 1929-1986

($Billions)

Program and Level of Government	192	1939	1949	1959	1969	1979	1986
Total government transfer payments to persons	$ .9	$ 2.5	$ 11.7	$ 25.7	$ 67.5	$ 262.8	$ 496.0
Federal government, total	.7	1.3	8.7	20.1	50.8	205.6	385.9
From social insurance funds, total	.1	.8	4.2	16.1	43.0	171.6	338.0
Old-age, survivors, and disability insurance	-	a	.7	10.2	26.4	102.6	193.6
Hospital and supplemental medical insurance	-	-	-	-	6.5	29.2	75.6
Unemployment insurance	-	.4	2.2	2.9	2.3	9.7	16.5
Railroad retirement	-	.1	.3	.8	1.5	4.3	6.4
Federal employee retirement pensions	.1	.1	.5	1.5	5.2	23.6	42.2
Civilian	a	.1	.2	.9	2.6	13.0	24.4
Military	a	.1	.3	.7	2.7	10.6	17.9
Veterans' life insurance	a	.1	.4	.7	.7	1.1	1.7
Workers' compensation	-	-	a	.1	.1	.7	1.1
Military medical insurance	-	-	-	-	.2	.3	.8
Veterans' benefits	.5	.4	4.2	3.8	5.8	13.0	14.9
Food stamp benefits	-	-	-	-	.3	6.3	10.6
Black lung benefits	-	-	-	-	-	1.7	1.6
Other	.1	a	.3	.2	1.7	12.9	20.8
State and local governments, total	.2	1.3	3.0	5.6	16.7	57.2	110.1
From social insurance funds, total	.1	.2	.5	1.6	4.4	15.8	34.1
State-local employee retirement pensions	.1	.2	.3	1.2	3.5	13.3	28.8
Temporary disability insurance	-	-	a	.1	.4	.7	1.3
Workers' compensation	-	-	.1	.3	.5	1.8	4.0
Direct relief	.1	1.0	2.2	3.7	11.3	36.6	70.2
Medical care	-	-	-	.5	4.5	21.5	45.2
Aid to families with dependent children	-	.6	.5	.9	3.5	11.0	16.2
Other categorical and general public assistance	-	.4	1.7	2.3	3.3	4.1	8.8
Other	.1	.1	.3	.3	1.0	4.8	5.8

a Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

A29. Social Welfare Expenditures under Public Programs by Source of Funds and Type

Selected Fiscal Years 1960-1984

Item[a]	1960	1970	1980	1983	1984[b]
			A. Amount ($Millions)		
Total expenditures	$ 52,293	$ 145,856	$ 492,797	$ 642,077	$ 671,972
Social insurance	19,307	54,691	229,754	331,058	342,264
OASDHI	11,032	36,835	152,110	224,709	239,395
Public employee retirement	2,570	8,659	39,490	54,834	58,887
Unemployment insurance	2,830	3,820	18,326	25,350	16,104
Workmen's compensation	1,308	2,950	13,457	17,669	19,683
Public aid	4,101	16,488	71,799	85,830	89,871
Public assistance	4,042	14,434	44,888	56,621	61,000
Health and medical programs	4,464	9,907	27,919	35,977	37,864
Veterans' programs	5,479	9,078	21,466	25,826	26,127
Education	17,626	50,846	121,050	141,813	152,025
Elementary and secondary	15,109	38,632	87,150	102,652	110,018
Higher	2,191	9,907	26,176	30,467	32,643
Vocational and adult	298	2,144	7,375	8,386	9,118
Housing	177	701	7,210	9,090	10,374
Other social welfare[c]	1,139	4,145	13,599	12,484	13,445
From Federal funds, total	24,957	77,337	302,616	398,792	419,264
Social insurance	14,307	45,246	191,162	274,212	289,884
Public aid	2,117	9,649	48,667	55,895	57,666
Health and medical programs	1,737	4,775	12,688	15,595	16,496
Veterans' programs	5,367	8,952	21,254	25,561	25,882
Education	868	5,876	13,452	12,397	12,979
Housing	144	582	6,608	8,087	9,068
Other social welfare[c]	417	2,259	8,786	7,046	7,349
From state and local funds, total[a]	27,337	68,519	190,180	243,285	252,707
Social insurance	4,999	9,446	38,592	56,846	52,381
Public aid	1,984	6,839	23,133	29,935	32,206
Health and medical programs	2,727	5,132	15,231	20,382	21,368
Veterans' programs	112	127	212	265	305
Education	16,758	44,970	107,597	129,416	139,046
Housing	33	120	601	1,003	1,306
Other social welfare[c]	733	1,886	4,813	5,438	6,096
			B. Percentage Distribution		
Total social welfare expenditures	100.0	100.0	100.0	100.0	100.0
Federal	47.7	53.0	61.4	62.1	62.4
State-local	52.3	47.0	38.6	37.9	37.6
Exhibit: Total as a percent of GNP	10.3	14.7	18.5	19.3	18.2

[a] Subtotals include items not shown separately. Total financed from state and local funds includes minor amounts for veterans and housing programs.

[b] Preliminary.

[c] Includes institutional care, child nutrition and welfare, vocational rehabilitation, and other social welfare programs not elsewhere classified.

Source: *Facts and Figures on Government Finance*; basic data from Social Security Administration, Office of Research and Statistics.

A30. National Health Expenditures by Source of Funds and Type

Selected Calendar Years 1965-1985

Item	1965	1970	1975	1980	1983	1984	1985
A. Amount ($Millions)							
Total expenditures	$ 41,749	$ 74,995	$ 132,680	$ 248,110	$ 357,185	$ 390,176	$ 424,953
Private expenditures, total	30,950	47,222	76,356	142,938	209,658	230,691	250,194
Health services and supplies	29,482	44,662	73,020	138,666	202,848	224,133	244,328
Direct payments	18,522	26,498	38,081	63,039	88,685	97,797	105,638
Insurance premiums[a]	9,993	16,871	33,178	72,595	109,684	121,464	133,256
Other	966	1,293	1,761	3,032	4,478	4,872	5,434
Medical research	176	215	264	305	354	363	377
Medical facilities construction	1,292	2,345	3,072	3,967	6,456	6,195	5,489
Public expenditures, total	10,799	27,773	56,324	105,172	147,527	159,485	174,759
Health services and supplies	8,754	24,933	51,259	97,506	138,949	150,414	165,192
OASDHI (Medicare)	-	7,496	16,317	36,814	58,860	64,389	72,294
Temporary disability insurance[b]	52	66	73	52	59	55	56
Workers' compensation[b]	798	1,409	2,432	5,151	6,946	7,687	8,169
Public assistance medical payments[c]	2,112	6,321	15,098	28,127	37,677	40,276	43,685
Department of Defense medical care	853	1,782	2,830	4,207	6,535	7,019	8,395
Maternal and child health programs	255	429	589	892	1,089	1,051	1,191
Public health activities	814	1,431	3,165	7,294	9,946	10,898	11,894
Veterans medical care	1,145	1,764	3,495	5,939	7,677	8,451	8,733
Medical vocational rehabilitation	40	149	177	216	233	249	264
State and local hospitals	2,373	3,320	5,230	5,803	6,878	7,110	7,340
Other[d]	313	767	1,851	3,012	3,050	3,231	3,171
Medical research	1,340	1,754	3,071	5,134	5,800	6,410	6,996
Medical facilities construction	705	1,086	1,995	2,532	2,778	2,660	2,571
B. Percentage Distribution							
Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Private	74.1	63.0	57.5	57.6	58.7	59.1	58.9
Public	25.9	37.0	42.5	42.4	41.3	40.9	41.1
Federal	13.3	23.6	27.9	28.6	28.7	28.6	29.3
State-local	12.6	13.4	14.6	13.8	12.6	12.3	11.8
Exhibit: Total as percent of GNP	6.1	7.4	8.3	9.1	10.5	10.3	10.7

---

[a] Covers insurance benefits and amount retained by insurance companies for expenses, additions to reserves, and profits.

[b] Includes medical benefits paid under public law by private insurance carriers and self-insurers.

[c] After 1965, primarily Medicaid.

[d] Expenditures for Alcohol, Drug Abuse, and Mental Health Administration; Indian Health Service; school health and other programs.

Source: Department of Health and Human Services, Health Care Financing Administration.

A31. Government Expenditures and Gross National Product

Calendar Years 1929–1986

(Dollar Amounts in Billions)

Year	Gross National Product	Government Expenditures[a]					
		Amount[b]			As a Percentage of GNP		
		Total	Federal	State and Local	Total	Federal	State and Local
1929	$ 103.9	$ 10.3	$ 2.7	$ 7.6	9.9%	2.6%	7.3%
1930	91.1	11.1	2.8	8.3	12.2	3.1	9.1
1931	76.4	12.4	4.2	8.2	16.2	5.5	10.7
1932	58.5	10.7	3.2	7.5	18.3	5.5	12.8
1933	56.0	10.7	4.0	6.7	19.1	7.1	12.0
1934	65.6	12.9	6.4	6.5	19.7	9.8	9.9
1935	72.8	13.4	6.6	6.8	18.4	9.1	9.3
1936	83.1	16.1	8.7	7.4	19.4	10.5	8.9
1937	91.3	15.1	7.5	7.6	16.5	8.2	8.3
1938	85.4	16.8	8.7	8.1	19.7	10.2	9.5
1939	91.3	17.6	9.0	8.6	19.3	9.9	9.4
1940	100.4	18.5	10.0	8.5	18.4	10.0	8.5
1941	125.5	28.8	20.5	8.3	22.9	16.3	6.6
1942	159.0	64.1	56.1	8.0	40.3	35.3	5.0
1943	192.7	93.4	85.9	7.5	48.5	44.6	3.9
1944	211.4	103.1	95.6	7.5	48.8	45.2	3.5
1945	213.4	92.9	84.7	8.2	43.5	39.7	3.8
1946	212.4	47.2	37.2	10.0	22.2	17.5	4.7
1947	235.2	43.4	30.8	12.6	18.5	13.1	5.4
1948	261.6	51.1	35.5	15.6	19.5	13.6	6.0
1949	260.4	60.0	42.0	18.0	23.0	16.1	6.9
1950	288.3	61.4	41.2	20.2	21.3	14.3	7.0
1951	333.4	79.5	58.1	21.4	23.8	17.4	6.4
1952	351.6	94.3	71.4	22.9	26.8	20.3	6.5
1953	371.6	102.0	77.6	24.4	27.4	20.9	6.6
1954	372.5	97.5	70.3	27.2	26.2	18.9	7.3
1955	405.9	98.5	68.6	29.9	24.3	16.9	7.4
1956	428.2	105.0	72.5	32.5	24.5	16.9	7.6
1957	451.0	115.8	80.2	35.6	25.7	17.8	7.9
1958	456.8	128.3	89.6	38.7	28.1	19.6	8.5
1959	495.8	131.9	91.7	40.2	26.6	18.5	8.1
1960	515.3	137.3	93.9	43.4	26.6	18.2	8.4
1961	533.8	150.1	102.9	47.2	28.1	19.3	8.8
1962	574.6	161.6	111.4	50.2	28.1	19.4	8.7
1963	606.9	169.1	115.3	53.8	27.9	19.0	8.9
1964	649.8	177.8	119.5	58.3	27.4	18.4	9.0
1965	705.1	189.6	125.3	64.3	26.9	17.8	9.1
1966	772.0	215.6	145.3	70.3	27.9	18.8	9.1
1967	816.4	245.0	165.8	79.2	30.0	20.3	9.7
1968	892.7	272.2	182.9	89.3	30.5	20.5	10.0
1969	963.9	290.2	191.3	98.9	30.1	19.8	10.3
1970	1,015.5	317.4	207.8	109.6	31.3	20.5	10.8
1971	1,102.7	346.8	224.8	122.0	31.5	20.4	11.1
1972	1,212.8	377.3	249.0	128.3	31.1	20.5	10.6
1973	1,359.3	411.7	269.3	142.4	30.3	19.8	10.5
1974	1,472.8	467.4	305.5	161.9	31.7	20.7	11.0
1975	1,598.4	544.9	364.2	180.7	34.1	22.8	11.3
1976	1,782.8	587.5	393.7	193.8	33.0	22.1	10.9
1977	1,990.5	635.7	430.1	205.6	31.9	21.6	10.3
1978	2,249.7	694.8	470.7	224.1	30.9	20.9	10.0
1979	2,508.2	768.3	521.1	247.2	30.6	20.8	9.9
1980	2,732.0	889.6	615.1	274.5	32.6	22.5	10.0
1981	3,052.6	1,006.9	703.3	303.6	33.0	2[illegible].0	9.9
1982	3,166.0	1,111.6	781.2	330.4	35.1	24.7	10.4
1983	3,405.7	1,189.9	835.9	354.0	34.9	24.5	10.4
1984	3,772.2	1,277.9	895.6	382.3	33.9	23.7	10.1
1985	4,010.3	1,401.4	984.6	416.8	34.9	24.6	10.4
1986	4,235.0	1,487.1	1,032.0	455.1	35.1	24.4	10.7

---

[a] Expenditures on income and product account. They are on an accrual basis, include trust account transactions with the public, and exclude capital transactions that do not represent current production, etc. (See Introductory Notes.)

[b] Federal data include expenditures for grants-in-aid to state and local governments. These amounts have been excluded from state and local expenditures to avoid duplication.

Source: Department of Commerce, Bureau of Economic Analysis.

A32. Net National Product and Tax Receipts[a]

Calendar Years 1929–1986

(Dollar Amounts in Billions)

		Tax Receipts					
		Amount			As a Percentage of NNP		
Year	Net National Product[b]	Total	Federal	State and Local	Total	Federal	State and Local
1929	$ 94.0	$ 10.2	$ 3.6	$ 6.6	10.9%	3.8%	7.0%
1930	81.4	9.7	2.9	6.8	11.9	3.6	8.4
1931	67.3	8.5	2.0	6.5	12.6	3.0	9.7
1932	50.5	8.1	1.7	6.4	16.0	3.4	12.7
1933	48.4	8.6	2.6	6.0	17.8	5.4	12.4
1934	57.6	9.8	3.5	6.3	17.0	6.1	10.9
1935	64.9	10.6	3.9	6.7	16.3	6.0	10.3
1936	75.1	12.2	5.0	7.2	16.2	6.7	9.6
1937	82.4	14.6	7.0	7.6	17.7	8.5	9.2
1938	76.3	14.2	6.4	7.8	18.6	8.4	10.2
1939	82.3	14.6	6.7	7.9	17.7	8.1	9.6
1940	91.1	16.9	8.6	8.3	18.6	9.4	9.1
1941	115.3	24.1	15.3	8.8	20.9	13.3	7.6
1942	147.7	31.6	22.7	8.9	21.4	15.4	6.0
1943	181.1	47.7	38.5	9.2	26.3	21.3	5.1
1944	199.4	48.9	39.6	9.3	24.5	19.9	4.7
1945	201.0	49.9	40.1	9.8	24.8	20.0	4.9
1946	198.2	49.6	38.5	11.1	25.0	19.4	5.6
1947	217.6	55.6	42.9	12.7	25.6	19.7	5.8
1948	241.2	57.9	43.3	14.6	24.0	18.0	6.1
1949	238.4	54.3	38.3	16.0	22.8	16.1	6.7
1950	264.6	67.3	49.7	17.6	25.4	18.8	6.7
1951	306.2	83.2	63.8	19.4	27.2	20.8	6.3
1952	322.5	88.1	66.9	21.2	27.3	20.7	6.6
1953	340.7	92.5	69.6	22.9	27.1	20.4	6.7
1954	340.0	87.3	63.3	24.0	25.7	18.6	7.1
1955	371.5	98.6	72.2	26.4	26.5	19.4	7.1
1956	390.1	107.0	77.7	29.3	27.4	19.9	7.5
1957	409.9	113.4	81.8	31.6	27.7	20.0	7.7
1958	414.0	111.9	78.6	33.3	27.0	19.0	8.0
1959	451.2	127.0	89.9	37.1	28.1	19.9	8.2
1960	468.9	136.6	96.1	40.5	29.1	20.5	8.6
1961	486.1	141.5	98.0	43.5	29.1	20.2	8.9
1962	525.2	152.9	106.1	46.8	29.1	20.2	8.9
1963	555.5	164.6	114.4	50.2	29.6	20.6	9.0
1964	595.9	169.7	115.0	54.7	28.5	19.3	9.2
1965	647.7	183.4	124.2	59.2	28.3	19.2	9.1
1966	709.9	206.4	141.6	64.8	29.1	19.9	9.1
1967	749.0	221.4	150.3	71.1	29.6	20.1	9.5
1968	818.7	255.5	174.5	81.0	31.2	21.3	9.9
1969	882.5	288.4	197.1	91.3	32.7	22.3	10.3
1970	926.6	293.5	192.5	101.0	31.7	20.8	10.9
1971	1,005.1	312.0	199.5	112.5	31.0	19.8	11.2
1972	1,104.8	356.6	228.7	127.9	32.3	20.7	11.6
1973	1,241.2	400.2	260.3	139.9	32.2	21.0	11.3
1974	1,335.4	441.2	289.9	151.3	33.0	21.7	11.3
1975	1,436.6	455.5	290.6	164.9	31.7	20.2	11.5
1976	1,603.6	521.7	335.6	186.1	32.5	20.9	11.6
1977	1,789.0	586.1	379.0	207.1	32.8	21.2	11.6
1978	2,019.8	659.2	435.5	223.7	32.6	21.6	11.1
1979	2,242.4	738.4	498.1	240.3	32.9	22.2	10.7
1980	2,428.1	805.8	545.1	260.7	33.2	22.5	10.7
1981	2,704.8	918.3	629.2	289.1	34.0	23.3	10.7
1982	2,782.8	933.5	623.6	309.9	33.5	22.4	11.1
1983	3,009.1	987.0	647.8	339.2	32.8	21.5	11.3
1984	3,356.8	1,089.6	712.1	377.5	32.5	21.2	11.2
1985	3,572.7	1,178.7	773.2	405.5	33.0	21.6	11.3
1986	3,778.4	1,244.0	814.2	429.8	32.9	21.5	11.4

---

[a] As shown in the national income accounts, generally on an accrual basis. Tax receipts are net of refunds and include contributions for social insurance.

[b] Gross national product less capital consumption allowances.

Source: Department of Commerce, Bureau of Economic Analysis.

A33. Tax Revenues in Relation to Gross Domestic Product in Selected Countries[a]

Selected Years 1960–1985[b]

Country	Taxes As a Percent of Gross Domestic Product										Per Capita Taxes
	1960	1970	1978	1979	1980	1981	1982	1983	1984	1985	1985[c]
Australia	23.5%	24.5%	27.3%	28.1%	29.2%	30.1%	30.1%	29.1%	30.5%	30.3%	$ 3,213
Austria	30.5	35.7	41.4	41.0	41.2	42.5	41.2	41.1	42.1	42.5	3,714
Belgium	26.5	35.2	44.0	44.5	43.6	44.2	45.4	45.5	46.5	46.9	3,854
Canada	24.2	31.3	30.8	30.6	31.6	33.6	33.4	33.0	33.2	33.1	4,621
Denmark	25.4	40.4	43.4	44.5	45.5	45.3	44.5	46.5	48.0	49.2	5,573
Finland	27.7	31.6	35.3	33.6	33.3	34.9	34.5	34.4	36.1	37.3	4,116
France	n.a.	35.6	39.5	41.1	42.5	42.8	43.8	44.6	45.5	45.6	4,216
Germany	31.3	32.9	37.9	37.7	38.0	37.6	37.4	37.3	37.5	37.8	3,869
Greece	n.a.	24.3	27.9	27.7	28.6	29.1	31.8	33.3	34.9	35.1	1,178
Ireland	22.0	31.2	31.5	31.2	34.0	35.2	36.9	39.0	39.9	39.1	2,005
Italy	34.0	24.2	27.1	26.5	30.0	31.1	33.7	35.9	35.1	34.7	2,565
Japan	18.2	19.7	24.0	24.4	25.5	26.2	26.7	27.2	27.4	28.0	3,107
Luxembourg	n.a.	30.2	43.7	40.4	40.9	40.6	40.7	43.7	42.1	42.8	4,748
Netherlands	30.1	37.6	44.6	45.0	45.8	45.2	45.4	46.7	45.2	45.0	3,879
New Zealand	27.3	27.4	32.0	32.9	33.0	34.0	34.9	33.1	33.0	34.3	2,304
Norway	31.2	39.2	46.5	45.7	47.1	48.7	47.9	46.6	45.8	47.8	6,668
Portugal	16.3	23.1	26.4	26.0	28.7	30.4	31.0	33.1	32.2	31.1	676
Spain	n.a.	17.2	22.9	23.4	24.1	25.5	25.8	27.9	29.2	28.8	1,226
Sweden	27.2	40.2	50.9	49.5	49.4	51.1	49.9	50.6	50.3	50.5	6,004
Switzerland	21.3	23.8	31.6	31.1	30.8	30.6	31.0	31.6	32.3	32.1	4,554
Turkey	n.a.	17.7	21.3	20.8	19.0	20.4	20.1	18.3	14.4	16.1	170
United Kingdom	28.5	37.1	33.1	32.9	35.3	36.6	39.5	37.9	38.4	38.1	3,025
United States	26.6	29.2	29.0	29.0	29.5	30.0	29.9	28.4	28.4	29.2	4,740

---

[a] Tax revenues collected by all levels of government, recorded on a cash basis.

[b] Primarily calendar years; however, data from some countries recorded on a fiscal year basis.

[c] In U.S. dollars.

Source: Organization for Economic Cooperation and Development.

A34. Percentage Distribution of Tax Revenues in Selected Countries by Source

Fiscal Year 1985

		Taxes on Income and Profits[a]		Social Security Taxes			Taxes on Goods and Services				
Country	All Taxes	Individual Income	Corporate Profits	Total[b]	Employers' Share	Employees' Share	Total[c]	General	Specific	Property Taxes[d]	Other and Unallocable[e]
Australia	100.00%	45.1%	9.2%	-	-	-	32.5%	7.9%	20.3%	7.7%	5.5%
Austria	100.00	23.1	3.3	31.8%	15.9%	13.2%	32.6	21.0	10.4	2.4	6.8
Belgium	100.00	34.1	6.4	33.2	17.6	12.8	24.4	15.7	7.0	1.7	0.2
Canada	100.00	35.5	8.2	13.3	8.5	4.7	31.5	13.2	12.6	9.5	2.0
Denmark	100.00	50.2	4.8	3.8	1.9	1.9	34.2	20.0	12.9	4.3	2.7
Finland	100.00	46.6	4.0	9.0	9.0	-	36.7	21.2	15.1	3.0	0.7
France	100.00	12.7	4.3	43.6	28.2	12.2	29.4	19.9	8.7	4.6	5.4
Germany	100.00	28.7	6.1	36.5	19.0	15.8	25.6	15.8	8.7	3.0	0.1
Greece	100.00	14.0	2.7	34.9	14.9	14.1	43.3	17.2	21.5	2.7	2.4
Ireland	100.00	31.3	3.2	14.8	9.4	5.3	44.5	20.6	22.0	3.8	2.4
Italy	100.00	26.7	9.2	34.7	24.8	6.8	25.4	14.5	9.1	2.5	1.5
Japan	100.00	24.8	21.0	30.2	15.4	10.7	14.0	-	12.1	9.7	0.3
Luxembourg	100.00	26.3	18.2	25.5	13.6	10.3	23.9	12.8	10.5	5.6	0.5
Netherlands	100.00	19.5	7.0	43.9	17.5	19.0	25.8	16.3	7.3	3.5	0.3
New Zealand	100.00	60.0	8.4	-	-	-	23.2	10.4	11.7	7.1	1.3
Norway	100.00	22.5	17.0	20.6	14.3	5.6	37.5	18.2	18.2	1.7	0.7
Portugal	100.00	f	f	26.0	14.9	10.2	42.5	12.6	28.4	1.9	25.9[f]
Spain	100.00	22.6	5.5	41.5	30.9	7.6	26.4	14.1	12.4	2.8	1.2
Sweden	100.00	38.5	3.5	24.8	23.7	-	26.4	13.9	11.4	2.3	4.5
Switzerland	100.00	34.8	5.9	32.1	10.0	10.1	18.9	9.3	8.2	8.2	0.1
Turkey	100.00	33.7	11.6	5.1	3.8	1.4	44.0	28.5	15.1	5.6	-
United Kingdom	100.00	26.0	12.9	17.5	8.8	8.1	31.6	15.9	13.9	12.0	-
United States	100.00	35.7	7.1	29.4	17.3	11.1	17.7	7.4	7.9	10.1	-

[a] Includes taxes on capital gains.

[b] Includes taxes on self-employed.

[c] Includes import duties, profits on public fiscal monopolies, licenses, and other business taxes.

[d] Includes taxes on movable and immovable property, net wealth taxes, and estate and gift taxes.

[e] Includes general and selective taxes on payrolls which are not earmarked for social security purposes, and other taxes not elsewhere classified.

[f] Income and profit taxes are 25.9% of total taxes and are included under "other and unallocable," as they are not segregable between individuals and corporations.

Source: Organization for Economic Cooperation and Development.

Section B
Selected Economic Series

- Population and Employment
- National Output, Income, and Prices
- Selected Financial Data

B1. Total and Resident Population of the United States[a]

July 1, Selected Years 1901-1987

(Thousands)

Year	Total Population[b]	Population Residing in United States	Year	Total Population[b]	Population Residing in United States
1901	77,585	77,585	1964	191,889	191,141
1921	108,541	108,541	1965	194,303	193,526
1933	125,690	125,579	1966	196,560	195,576
1935	127,362	127,250	1967	198,712	197,457
1937	128,961	128,825	1968	200,706	199,399
1939	131,028	130,880	1969	202,677	201,385
1941	133,402	133,121	1970	205,052	203,984
1943	136,739	134,245	1971	207,661	206,827
1945	139,928	132,481	1972	209,896	209,284
1947	144,126	143,446	1973	211,909	211,357
1949	149,188	148,665	1974	213,854	213,342
1950	151,684	151,235	1975	215,973	215,465
1951	154,287	153,310	1976	218,035	217,563
1952	156,954	155,687	1977	220,239	219,760
1953	159,565	158,242	1978	222,585	222,095
1954	162,391	161,164	1979	225,055	224,567
1955	165,275	164,308	1980	227,757	227,255
1956	168,221	167,306	1981	230,138	229,637
1957	171,274	170,371	1982	232,520	231,996
1958	174,141	173,320	1983	234,799	234,284
1959	177,073	176,289	1984	237,001	236,477
1960	180,671	179,979	1985	239,283	238,741
1961	183,691	182,992	1986	241,596	241,078
1962	186,538	185,771	1987	243,773	243,249
1963	189,242	188,483			

---

[a] Includes Alaska and Hawaii beginning 1960.

[b] Includes armed forces overseas beginning 1931.

Source: Department of Commerce, Bureau of the Census.

B2. Number of Households and Average Population Per Household[a]

March, Selected Years 1900-1987[b]

(Thousands)

Year	Number of Households	Population Per Household	Year	Number of Households	Population Per Household
1900[b]	15,964	4.76	1975	71,120	2.94
1910[b]	20,256	4.54	1976	72,867	2.89
1920[b]	24,352	4.34	1977	74,142	2.86
1930[b]	29,905	4.11	1978	76,030	2.81
1940[b]	34,949	3.67	1979	77,330	2.78
1950	43,554	3.37	1980	80,776	2.76
1955[b]	47,874	3.33	1981	82,368	2.73
1960	52,799	3.33	1982	83,527	2.72
1965	57,436	3.29	1983	83,918	2.73
1970	63,401	3.14	1984	85,290	2.71
1971	64,778	3.11	1985	86,789	2.69
1972	66,676	3.06	1986	88,458	2.67
1973	68,251	3.01	1987	89,479	2.66
1974	69,859	2.97			

---

[a] A "household" comprises all persons who occupy a housing unit; that is, an apartment or other group of rooms, or a room that constitutes separate living quarters. Data are not strictly comparable over time because of changes in the definition of household.

[b] Data for 1900 as of June; for 1920 as of January; for 1910, 1930, 1940, and 1955 as of April. Data for 1971 through 1979 not adjusted for consistency with 1980 census.

Source: Department of Commerce, Bureau of the Census.

B3. Resident Population and Number of Households by State

Selected Years 1960-1986

State	Resident Population (Thousands) April 1, 1960	Resident Population (Thousands) April 1, 1970	Resident Population (Thousands) July 1, 1986[a]	Number of Households (Thousands) April 1, 1960	Number of Households (Thousands) April 1, 1970	Number of Households (Thousands) July 1, 1986[a]
Total	179,323	203,302	241,078	53,021	63,450	88,797
Alabama	3,267	3,444	4,052	884	1,034	1,464
Alaska	226	303	534	57	79	179
Arizona	1,302	1,775	3,319	367	539	1,209
Arkansas	1,786	1,923	2,372	524	615	886
California	15,717	19,971	26,981	4,981	6,574	9,842
Colorado	1,754	2,210	3,267	529	691	1,240
Connecticut	2,535	3,032	3,189	753	933	1,175
Delaware	446	548	633	129	165	232
Florida	4,952	6,791	11,675	1,550	2,285	4,636
Georgia	3,943	4,588	6,104	1,070	1,369	2,199
Hawaii	633	770	1,062	153	203	336
Idaho	667	713	1,002	194	219	356
Illinois	10,081	11,110	11,552	3,085	3,502	4,237
Indiana	4,662	5,195	5,504	1,388	1,609	2,026
Iowa	2,758	2,825	2,851	841	896	1,071
Kansas	2,179	2,249	2,460	673	727	935
Kentucky	3,038	3,221	3,729	852	984	1,355
Louisiana	3,257	3,645	4,501	892	1,052	1,567
Maine	969	994	1,173	280	303	439
Maryland	3,101	3,924	4,463	863	1,175	1,624
Massachusetts	5,149	5,689	5,832	1,535	1,760	2,173
Michigan	7,823	8,882	9,145	2,239	2,653	3,315
Minnesota	3,414	3,806	4,214	992	1,154	1,565
Mississippi	2,178	2,217	2,625	568	637	902
Missouri	4,320	4,678	5,066	1,360	1,521	1,916
Montana	675	694	819	202	217	304
Nebraska	1,411	1,485	1,598	433	474	605
Nevada	285	489	963	92	160	381
New Hampshire	607	738	1,027	180	225	379
New Jersey	6,067	7,171	7,619	1,806	2,218	2,776
New Mexico	951	1,017	1,479	251	289	523
New York	16,782	18,241	17,772	5,248	5,914	6,672
North Carolina	4,556	5,084	6,333	1,205	1,510	2,340
North Dakota	632	618	679	173	182	247
Ohio	9,706	10,657	10,752	2,852	3,289	3,998
Oklahoma	2,328	2,559	3,305	735	851	1,255
Oregon	1,769	2,092	2,698	558	692	1,058
Pennsylvania	11,319	11,801	11,888	3,351	3,705	4,411
Rhode Island	859	950	975	257	292	364
South Carolina	2,383	2,591	3,377	604	734	1,176
South Dakota	681	666	708	195	201	261
Tennessee	3,567	3,926	4,803	1,003	1,213	1,783
Texas	9,580	11,199	16,685	2,778	3,434	5,916
Utah	891	1,059	1,665	242	298	514
Vermont	390	445	541	111	132	200
Virginia	3,967	4,651	5,787	1,074	1,391	2,122
Washington	2,853	3,413	4,462	894	1,106	1,723
West Virginia	1,860	1,744	1,918	521	547	710
Wisconsin	3,952	4,418	4,785	1,146	1,329	1,767
Wyoming	330	332	507	99	105	182
District of Columbia	764	757	626	252	263	251

[a] Resident population figures are provisional. Household figures are estimates.

Source: Department of Commerce, Bureau of the Census; and Market Statistics, New York, N.Y.

B4. Estimates and Projections of the Population by Age Groups[a]

July 1, Selected Years 1960-2080

(Millions)

Age Group	1960	1970	1980	1986	1990	2000	2030	2050	2080
Total	180.7	205.1	227.7	241.1	249.7	268.0	304.8	309.5	310.8
Under 5 years	20.3	17.2	16.4	18.1	19.2	17.6	17.7	17.7	17.2
5 to 13 years	33.0	36.7	31.1	30.3	32.2	34.4	33.0	32.6	31.7
14 to 17 years	11.2	15.9	16.1	14.8	13.0	15.4	15.2	14.6	14.3
18 to 24 years	16.1	24.7	30.3	27.7	25.8	24.6	26.2	25.7	25.3
25 to 34 years	22.9	25.3	37.6	42.8	43.5	36.4	37.2	38.4	37.2
35 to 44 years	24.2	23.2	25.9	33.1	37.8	43.7	40.2	38.8	38.2
45 to 54 years	20.6	23.3	22.7	22.8	25.4	37.1	36.8	37.0	37.4
55 to 64 years	15.6	18.7	21.8	22.2	21.1	23.8	34.0	37.3	36.3
65 and over	16.7	20.1	25.7	29.2	31.8	34.9	64.6	67.4	73.1

[a] Total population includes armed forces abroad. Projections represent the middle series, based on the following assumptions: life expectancy will increase from 74.3 years in 1982 to 76.7 years in 2000 and 81.0 years in 2080; net immigration will be 450,000 per year; and the fertility level will rise from 1,831 births per 1,000 women in 1982 to 1,960 in 2000 and decline to 1,900 by 2050 and beyond.

Source: Department of Commerce, Bureau of the Census.

B5. Labor Force by Employment Status

Annual Averages for Selected Calendar Years 1929-1986[a]

(Numbers in Thousands)

			Civilian Labor Force					Unemployment as a Percent of Civilian Labor Force
				Employed				
Year	Total	Resident Armed Forces	Total	Total	Agricultural	Nonagricultural	Unemployed	
			(Thousands of Persons 14 Years of Age and Over)					
1929	n.a.	n.a.	49,180	47,630	10,450	37,180	1,550	3.2%
1933	n.a.	n.a.	51,590	38,760	10,090	28,670	12,830	24.9
1939	n.a.	n.a.	55,230	45,750	9,610	36,140	9,480	17.2
1946	n.a.	n.a.	57,520	55,250	8,320	46,930	2,270	3.9
			(Thousands of Persons 16 Years of Age and Over)					
1947	n.a.	n.a.	59,350	57,038	7,890	49,148	2,311	3.9
1948	n.a.	n.a.	60,621	58,343	7,629	50,714	2,276	3.8
1949	n.a.	n.a.	61,286	57,651	7,658	49,993	3,637	5.9
1950	63,377	1,169	62,208	58,918	7,160	51,758	3,288	5.3
1951	64,160	2,143	62,017	59,961	6,726	53,235	2,055	3.3
1952	64,524	2,386	62,138	60,250	6,500	53,749	1,883	3.0
1953[b]	65,246	2,231	63,015	61,179	6,260	54,919	1,834	2.9
1954	65,785	2,142	63,643	60,109	6,205	53,904	3,532	5.5
1955	67,087	2,064	65,023	62,170	6,450	55,722	2,852	4.4
1956	68,517	1,965	66,552	63,799	6,283	57,514	2,750	4.1
1957	68,877	1,948	66,929	64,071	5,947	58,123	2,859	4.3
1958	69,486	1,847	67,639	63,036	5,586	57,450	4,602	6.8
1959	70,157	1,788	68,369	64,630	5,565	59,065	3,740	5.5
1960[a]	71,489	1,861	69,628	65,778	5,458	60,318	3,852	5.5
1961	72,359	1,900	70,459	65,746	5,200	60,546	4,714	6.7
1962[b]	72,675	2,061	70,614	66,702	4,944	61,759	3,911	5.5
1963	73,839	2,006	71,833	67,762	4,687	63,076	4,070	5.7
1964	75,109	2,018	73,091	69,305	4,523	64,782	3,786	5.2
1965	76,401	1,946	74,455	71,088	4,361	66,726	3,366	4.5
1966	77,892	2,122	75,770	72,895	3,979	68,915	2,875	3.8
1967	79,565	2,218	77,347	74,372	3,844	70,527	2,975	3.8
1968	80,990	2,253	78,737	75,920	3,817	72,103	2,817	3.6
1969	82,972	2,238	80,734	77,902	3,606	74,296	2,832	3.5
1970	84,889	2,118	82,771	78,678	3,463	75,215	4,093	4.9
1971	86,355	1,973	84,382	79,367	3,394	75,972	5,016	5.9
1972[b]	88,847	1,813	87,034	82,153	3,484	78,669	4,882	5.6
1973[b]	91,203	1,774	89,429	85,064	3,470	81,594	4,365	4.9
1974	93,670	1,721	91,949	86,794	3,515	83,279	5,156	5.6
1975	95,453	1,678	93,775	85,846	3,408	82,438	7,929	8.5
1976	97,826	1,668	96,158	88,752	3,331	85,421	7,406	7.7
1977	100,665	1,656	99,009	92,017	3,283	88,734	5,991	7.1
1978[b]	103,882	1,631	102,251	96,048	3,387	92,661	6,202	6.1
1979	106,559	1,597	104,962	98,824	3,347	95,477	6,137	5.8
1980	108,544	1,604	106,940	99,303	3,364	95,938	7,637	7.1
1981	110,315	1,645	108,670	100,397	3,368	97,030	8,273	7.6
1982	111,872	1,668	110,204	99,526	3,401	96,125	10,678	9.7
1983	113,226	1,676	111,550	100,834	3,383	97,450	10,717	9.6
1984	115,241	1,697	113,544	105,005	3,321	101,685	8,539	7.5
1985	117,167	1,706	115,461	107,150	3,179	103,971	8,312	7.2
1986[b]	119,540	1,706	117,834	109,597	3,163	106,434	8,237	7.0

---

[a] Beginning in 1960, data include Alaska and Hawaii.

[b] Not strictly comparable with previous data due to population adjustments.

Source: Department of Labor, Bureau of Labor Statistics.

B6. Estimates and Projections of the Civilian Labor Force by Sex and Age

Annual Averages in Selected Calendar Years 1980-2000[a]

(Thousands)

			Projected					
Sex and Age Cohort	Actual		High Growth		Intermediate Growth		Low Growth	
	1980	1986	1995	2000	1995	2000	1995	2000
				Total				
Total, 16 and over	106,940	117,837	132,893	141,107	131,598	138,775	128,515	134,517
16 to 24	25,302	23,368	21,612	23,176	21,258	22,631	20,924	22,159
16 to 19	9,380	7,926	7,913	9,034	7,826	8,880	7,622	8,586
20 to 24	15,922	15,447	13,699	14,142	13,432	13,751	13,302	13,573
25 to 54	66,600	79,565	97,151	102,496	96,247	100,780	93,538	97,050
25 to 34	29,228	34,592	35,028	32,706	34,407	31,657	33,390	30,427
35 to 44	20,463	27,233	36,748	39,079	36,543	38,571	35,474	37,111
45 to 54	16,909	17,740	25,375	30,711	25,297	30,552	24,674	29,512
55 and over	15,039	14,904	14,130	15,435	14,093	15,364	14,053	15,308
55 to 64	11,984	11,894	11,384	13,032	11,353	12,970	11,357	12,977
65 and over	3,054	3,010	2,746	2,403	2,740	2,394	2,696	2,331
				Male				
Total, 16 and over	61,453	65,423	71,139	74,464	70,392	73,136	69,521	71,729
16 to 24	13,606	12,251	11,081	11,811	10,881	11,506	10,729	11,261
16 to 19	4,999	4,012	4,023	4,584	3,977	4,501	3,910	4,389
20 to 24	8,607	8,149	7,058	7,227	6,904	7,005	6,819	6,872
25 to 54	38,712	44,406	52,014	54,009	51,488	53,024	50,875	52,043
25 to 34	16,971	19,383	18,752	17,170	18,386	16,559	18,158	16,246
35 to 44	11,836	15,029	19,512	20,420	19,394	20,133	19,160	19,757
45 to 54	9,905	9,994	13,750	16,419	13,708	16,332	13,557	16,040
55 and over	9,135	8,766	8,044	8,644	8,023	8,606	7,917	8,425
55 to 64	7,242	6,954	6,455	7,271	6,438	7,238	6,359	7,099
65 and over	1,893	1,812	1,589	1,373	1,585	1,368	1,558	1,326
				Female				
Total, 16 and over	45,487	52,414	61,754	66,643	61,206	65,639	58,994	62,788
16 to 24	11,696	11,117	10,531	11,365	10,377	11,125	10,195	10,898
16 to 19	4,381	3,824	3,890	4,450	3,849	4,379	3,712	4,197
20 to 24	7,315	7,293	6,641	6,915	6,528	6,746	6,483	6,701
25 to 54	27,888	35,159	45,137	48,487	44,759	47,756	42,663	45,007
25 to 34	12,257	15,209	16,276	15,536	16,021	15,098	15,232	14,181
35 to 44	8,627	12,204	17,236	18,659	17,149	18,438	16,314	17,354
45 to 54	7,004	7,746	11,625	14,292	11,589	14,220	11,117	13,472
55 and over	5,904	6,138	6,086	6,791	6,070	6,758	6,136	6,883
55 to 64	4,742	4,940	4,929	5,761	4,915	5,732	4,998	5,878
65 and over	1,161	1,198	1,157	1,030	1,155	1,026	1,138	1,005

[a] Data for 1986 are as of May.

Source: Department of Labor, Bureau of Labor Statistics.

B7. Gross National Product by Purchaser and Type of Product

Selected Calendar Years 1929-1986

($Billions)

Item	1929	1939	1949	1959	1969	1979	1986
Gross national product	$ 103.9	$ 91.3	$ 260.4	$ 495.8	$ 963.9	$ 2,508.2	$ 4,235.0
Personal consumption expenditures	77.3	67.0	178.3	316.3	597.9	1,566.8	2,799.8
Durable goods	9.2	6.7	25.0	42.8	86.2	219.0	402.4
Nondurable goods	37.7	35.1	94.9	148.5	252.2	613.2	939.4
Services	30.4	25.2	58.4	125.0	259.4	734.6	1,458.0
Gross private domestic investment	16.7	9.5	36.5	80.2	153.2	454.8	671.0
Fixed investment	14.9	9.1	39.5	74.4	143.4	441.9	655.2
Nonresidential	11.0	6.1	24.9	46.3	102.3	302.8	436.9
Residential structures	4.0	3.0	14.6	28.1	41.2	139.1	218.3
Change in business inventories	1.7	.4	-3.1	5.8	9.8	13.0	15.7
Net exports of goods and services	1.1	1.2	6.5	1.5	5.6	18.8	-105.5
Government purchases of goods and services	8.9	13.6	39.0	97.9	207.3	467.8	869.7
Federal	1.5	5.2	21.1	54.6	100.0	178.0	366.2
National defense	-	1.3	13.9	46.4	78.9	121.9	277.8
Other	-	3.9	7.2	8.2	21.1	56.1	88.4
State and local	7.4	8.3	18.0	43.3	107.2	289.9	503.5

Source: Department of Commerce, Bureau of Economic Analysis.

B8. Rates of Change in Selected Economic Measures

Calendar Years 1950-1986[a]

(Percent Change From Preceding Year)

Year	Gross National Product Current Dollars	 Constant 1982 Dollars	 Implicit Price Deflator	Civilian Labor Force	Civilian Employment	Productivity[b]	Consumer Price Index
1950	10.0	8.5	2.0	1.5	2.2	8.3	1.0
1951	15.7	10.3	4.8	-.3	1.8	4.0	7.9
1952	5.5	3.9	1.5	.2	.5	3.1	2.2
1953	5.7	4.0	1.6	1.4[c]	1.5[c]	3.6	.8
1954	.2	-1.3	1.6	1.0	-1.7	1.6	.5
1955	9.0	5.6	3.2	2.2	3.4	3.0	-.4
1956	5.5	2.1	3.4	2.4	2.6	1.3	1.5
1957	5.3	1.7	3.6	.6	-.4	2.6	3.6
1958	1.3	-.8	2.1	1.1	-1.6	3.0	2.7
1959	8.5	5.8	2.4	1.1	2.5	3.3	.8
1960	3.9	2.2	1.6	1.8[c]	1.8[c]	1.7	1.6
1961	3.6	2.6	1.0	1.2	.0	3.5	1.0
1962	7.6	5.3	2.2	.2[c]	1.5[c]	3.6	1.1
1963	5.6	4.1	1.6	1.7	1.6	4.0	1.2
1964	7.1	5.3	1.5	1.8	2.3	4.3	1.3
1965	8.5	5.8	2.7	1.9	2.6	3.0	1.7
1966	9.5	5.8	3.6	1.8	2.5	2.8	2.9
1967	5.8	2.9	2.6	2.1	2.0	2.7	2.9
1968	9.3	4.1	5.0	1.8	2.1	2.7	4.2
1969	8.0	2.4	5.6	2.5	2.6	.1	5.4
1970	5.4	-.3	5.5	2.5	1.0	.7	5.9
1971	8.6	2.8	5.7	1.9	.9	3.2	4.3
1972	10.0	5.0	4.7	3.1[c]	3.5[c]	3.0	3.3
1973	12.1	5.2	6.5	2.8[c]	3.5	2.0	6.2
1974	8.3	-.5	9.1	2.8	2.0	-2.1	11.0
1975	8.5	-1.3	9.8	2.0	-1.1	2.0	9.1
1976	11.5	4.9	6.4	2.5	3.4	2.8	5.8
1977	11.7	4.7	6.7	3.0	3.7	1.7	6.5
1978	13.0	5.3	7.3	3.3[c]	4.4[c]	.8	7.7
1979	11.5	2.5	8.9	2.7	2.9	-1.2	11.3
1980	8.9	-.2	9.0	1.9	.5	-.3	13.5
1981	11.7	1.9	9.7	1.6	1.1	1.4	10.4
1982	3.7	-2.5	6.4	1.4	-.9	-.4	6.1
1983	7.6	3.6	3.9	1.2	1.3	2.7	3.2
1984	10.8	6.8	3.7	1.8	4.1	2.5	4.3
1985	6.3	3.0	3.2	1.7	2.0	1.8	3.6
1986	5.6	2.9	2.6	2.1	2.3	1.9	1.9

---

[a] Computed from total or average level for year.
[b] Output per hour of all persons in private business sector.
[c] Not entirely comparable with earlier data because of adjustments in population data.

Source: Department of Commerce, Bureau of Economic Analysis; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B9. Alternative Measures of Aggregate Income and Product in Current and in Constant (1982) Dollars

Calendar Years 1939-1986

($Billions)

Year	Current Dollars				Constant 1982 Dollars		
	Gross National Product	Net National Product	National Income	Personal Income	Gross National Product	Net National Product	National Income
1929	$ 103.9	$ 94.9	$ 84.7	$ 84.3	$ 709.6	$ 622.8	$ 574.0
1930	91.1	81.4	73.5	75.5	642.8	554.1	517.7
1931	76.4	67.3	58.3	64.7	588.1	499.1	454.4
1932	58.5	50.5	42.0	49.4	509.2	420.9	381.7
1933	56.0	48.4	39.4	46.3	498.5	412.0	369.0
1934	65.6	57.6	48.3	53.1	536.7	451.5	409.1
1935	72.8	64.9	56.1	59.8	580.2	496.1	455.8
1936	83.1	75.1	64.0	68.0	662.2	578.3	524.2
1937	91.3	82.4	72.2	73.4	695.3	611.0	564.2
1938	85.4	76.3	65.8	67.6	664.2	579.5	530.0
1939	91.3	82.3	71.2	72.1	716.6	632.2	575.1
1940	100.4	91.1	79.6	77.6	772.9	687.9	630.7
1941	125.5	115.3	102.8	95.2	909.4	823.1	766.5
1942	159.0	147.7	136.2	122.4	1,080.3	993.4	952.8
1943	192.7	181.1	169.7	150.7	1,276.2	1,190.5	1,162.3
1944	211.4	199.4	182.6	164.5	1,380.6	1,295.7	1,242.9
1945	213.4	201.0	181.6	170.0	1,354.8	1,269.4	1,204.9
1946	212.4	198.2	180.7	177.6	1,096.9	1,008.9	947.4
1947	235.2	217.6	196.6	190.2	1,066.7	975.0	904.7
1948	261.6	241.2	221.5	209.2	1,108.7	1,011.9	950.0
1949	260.4	238.4	215.2	206.4	1,109.0	1,007.3	933.2
1950	288.3	264.6	239.8	228.1	1,203.7	1,097.1	1,015.0
1951	333.4	306.2	277.3	256.5	1,328.2	1,216.4	1,123.4
1952	351.6	322.5	291.6	273.8	1,380.0	1,263.0	1,169.0
1953	371.6	340.7	306.6	290.5	1,435.3	1,313.2	1,211.2
1954	372.5	340.0	306.3	293.0	1,416.2	1,288.8	1,183.0
1955	405.9	371.5	336.3	314.2	1,494.9	1,362.3	1,251.5
1956	428.2	390.1	356.3	337.2	1,525.6	1,387.3	1,284.6
1957	451.0	409.9	372.8	356.3	1,551.1	1,407.7	1,298.7
1958	456.8	414.0	375.0	367.1	1,539.2	1,391.5	1,276.2
1959	495.8	451.2	409.2	390.7	1,629.1	1,477.2	1,358.8
1960	515.3	468.9	424.9	409.4	1,665.3	1,508.9	1,390.5
1961	533.8	486.1	439.0	426.0	1,708.7	1,548.1	1,421.8
1962	574.6	525.2	473.3	453.2	1,799.4	1,634.3	1,497.3
1963	606.9	555.5	500.3	476.3	1,873.3	1,703.0	1,561.9
1964	649.8	595.9	537.6	510.2	1,973.3	1,797.0	1,650.2
1965	705.1	647.7	585.2	552.0	2,087.6	1,903.9	1,746.9
1966	772.0	709.9	642.0	600.8	2,208.3	2,016.1	1,840.6
1967	816.4	749.0	677.7	644.5	2,271.4	2,070.3	1,896.2
1968	892.7	818.7	739.1	707.2	2,365.6	2,155.8	1,972.9
1969	963.9	882.5	798.1	772.9	2,423.3	2,203.4	2,019.1
1970	1,015.5	926.6	832.6	831.8	2,416.2	2,186.4	1,989.0
1971	1,102.7	1,005.1	898.1	894.0	2,484.8	2,245.3	2,032.5
1972	1,212.8	1,104.8	994.1	981.6	2,608.5	2,355.2	2,137.3
1973	1,359.3	1,241.2	1,122.7	1,101.7	2,744.1	2,480.5	2,255.0
1974	1,472.8	1,335.4	1,203.5	1,210.1	2,729.3	2,453.2	2,227.6
1975	1,598.4	1,436.6	1,289.1	1,313.4	2,695.0	2,408.0	2,172.0
1976	1,782.8	1,603.6	1,441.4	1,451.4	2,826.7	2,529.4	2,278.9
1977	1,990.5	1,789.0	1,617.8	1,607.5	2,958.6	2,649.0	2,393.3
1978	2,249.7	2,019.8	1,838.2	1,812.4	3,115.2	2,791.5	2,526.7
1979	2,508.2	2,242.4	2,047.3	2,034.0	3,192.4	2,851.1	2,582.3
1980	2,732.0	2,428.1	2,203.5	2,258.5	3,187.1	2,831.0	2,562.6
1981	3,052.6	2,704.8	2,443.5	2,520.9	3,248.8	2,879.1	2,610.4
1982	3,166.0	2,782.8	2,518.4	2,670.8	3,166.0	2,782.8	2,518.5
1983	3,405.7	3,009.1	2,719.5	2,838.6	3,279.1	2,884.7	2,603.7
1984	3,772.0	3,356.8	3,028.6	3,108.7	3,501.4	3,094.2	2,799.9
1985	4,010.3	3,572.7	3,229.9	3,327.0	3,607.5	3,181.2	2,885.9
1986	4,235.0	3,778.4	3,422.0	3,534.3	3,713.3	3,271.2	2,961.4

---

* No appropriate deflator for personal income. See Table B14 for disposable personal income in 1982 dollars.

Source: Department of Commerce, Bureau of Economic Analysis.

B10. International Transactions of the United States

Calendar Years 1983-1986

($Millions)

Item	1983	1984	1985	1986
Merchandise trade balance	$ -67,080	$ -112,522	$ -122,148	$ -144,339
Balance on goods and services	-36,766	-94,835	-101,093	-125,694
Current account transactions balance	-46,246	-107,013	-116,393	-141,352
Exports of goods and services[a]	334,422	360,778	359,458	372,807
Merchandise, excluding military	201,820	219,900	215,935	224,361
Transfers under military sales contracts	12,344	9,954	8,670	8,903
Transportation and travel	27,035	28,190	28,781	31,665
Income on U.S. investments abroad[b]	77,251	85,910	88,299	88,209
Miscellaneous services[c]	15,972	16,824	17,773	19,670
Imports of goods and services	-371,188	-455,612	-460,550	-498,501
Merchandise, excluding military	-268,900	-332,422	-338,083	-368,700
Military expenditures, direct	-12,587	-11,896	12,009	-12,565
Transportation and travel	-31,262	-36,794	-39,647	-41,568
Income on foreign investments in the U.S.[d]	-52,376	-67,419	-62,901	-67,365
Miscellaneous services	-6,064	-7,083	-7,912	-8,302
Unilateral transfers, net[e]	-9,480	-12,178	-15,301	-15,658
Capital account transactions				
U.S. Government capital flows[f]	4,285	18,111	18,425	8,078
U.S. direct investment abroad	-373	-2,821	-17,267	-28,047
Foreign direct investment in the U.S.	11,946	25,359	19,022	25,053
Foreign purchases of U.S. securities other than Treasury issues	8,164	12,568	50,962	70,802
Short-term private capital flows and other long-term capital transactions, net[g]	7,021	27,689	33,152	8,232
Allocation of special drawing rights (SDRs)	-	-	-	-
Errors and omissions	11,154	26,837	17,920	23,947
Official reserve transactions balance	4,047	-730	-5,821	33,287
Financed by changes in:				
Increase (-) in U.S. official reserve assets	-1,196	-3,131	-3,858	312
Increase (+) in foreign official assets in the U.S.	5,243	2,401	-1,963	32,975

---

[a] Excludes transfers under military grants of $180 million in 1983, $153 million in 1984, $46 million in 1985, and $101 million in 1986.

[b] Includes direct investments, other private assets, and U.S. Government assets.

[c] Includes fees and royalties from direct investments and unaffiliated foreigners, and other private and public services.

[d] Includes private and public payments.

[e] Includes private remittances, U.S. Government grants (excluding military), U.S. Government pensions and other transfers.

[f] Includes net U.S. Government assets, foreign-held U.S. Treasury securities, and other U.S. Government liabilities arranged with or through foreign official agencies.

[g] Includes U.S. purchases of foreign securities, and changes in claims and liabilities reported by banking and nonbanking concerns.

Source: Deparment of Commerce, Bureau of Economic Analysis.

B11. National Income by Distributive Shares

Selected Calendar Years 1929-1986

($Billions)

Item	1929	1939	1949	1959	1969	1979	1986
National income	$ 84.7	$ 71.2	$ 215.2	$ 409.2	$ 798.1	$ 2,047.3	$ 3,422.0
Compensation of employees	51.1	48.2	142.0	281.2	578.4	1,491.4	2,504.9
Wages and salaries	50.5	46.0	134.7	259.8	518.3	1,251.9	2,089.1
Government and government enterprises	5.0	8.2	20.8	46.0	105.5	235.9	394.8
Other	45.5	37.7	113.9	213.8	412.7	1,016.0	1,694.3
Supplements to wages and salaries	.7	2.2	7.3	21.4	60.1	239.5	415.8
Employer contributions for social insurance	.1	1.6	4.3	10.9	31.6	116.8	214.7
Other labor income	.5	.6	2.9	10.6	28.5	122.7	201.1
Proprietors' income with inventory valuation and capital consumption adjustments	14.4	11.4	35.9	51.7	79.3	191.9	289.8
Business and professional	8.3	7.1	23.1	40.9	64.7	160.1	252.6
Proprietors' income	8.8	7.6	22.2	40.1	65.1	164.0	217.7
Inventory valuation adjustment	.1	-.2	.5	*	-.5	-2.9	-.2
Capital consumption adjustment	-.6	-.4	.5	.9	.1	-1.0	35.1
Farm	6.1	4.4	12.8	10.8	14.6	31.7	37.2
Proprietors' income with inventory valuation adjustment	6.3	4.5	13.5	11.7	15.8	38.0	45.4
Capital consumption adjustment	-.2	-.1	-.7	-.9	-1.1	-6.3	-8.1
Rental income of persons	4.9	2.6	6.7	14.6	18.4	5.6	16.7
Corporate profits with inventory valuation and capital consumption adjustments	9.6	5.5	28.0	51.4	87.4	200.1	284.4
Corporate profits before tax	10.0	7.2	29.2	52.6	87.2	257.2	231.9
Corporate profits tax liability	1.4	1.4	10.2	23.6	39.7	88.0	105.0
Corporate profits after tax	8.6	5.7	19.0	28.9	47.5	169.2	126.8
Dividends	5.8	3.8	7.2	12.2	22.5	50.1	86.8
Undistributed profits	2.8	2.0	11.8	16.7	25.0	119.1	40.0
Inventory valuation adjustment	.5	-.7	1.9	-.3	-5.9	-43.2	6.5
Capital consumption adjustment	-.9	-1.0	-3.0	-.8	6.1	-14.0	46.0
Net interest	4.7	3.6	2.6	10.2	34.6	158.3	326.1

* Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

B12. Sources of Government Receipts in Relation to National Income and Product

Selected Calendar Years 1929-1986

($Billions)

Item	1929	1949	1959	1969	1979	1986
Total government receipts[a]	$ 11.3	$ 56.6	$ 130.3	$ 300.1	$ 779.8	$ 1,339.3
Less: Nontax receipts[b]	1.1	2.4	3.4	11.8	41.4	95.3
Equals: Tax receipts[c]	10.2	54.3	127.0	288.4	738.4	1,244.0
Gross national product	103.9	260.4	495.8	963.9	2,508.2	4,235.0
Less: Capital consumption allowances	9.9	22.0	44.6	81.4	265.8	456.7
Equals: Net national product	94.0	238.4	451.2	882.5	2,242.4	3,778.4
Less: Indirect business tax and nontax liability	7.1	21.3	41.7	86.3	189.4	347.7
Business transfer payments	.6	.8	1.8	3.9	10.3	22.3
Statistical discrepancy	1.5	.8	-1.5	-3.9	-1.0	-4.9
Plus: Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.5	8.7
Equals: National income	84.7	215.2	409.2	798.1	2,047.3	3,422.0
Less: Corporate profits tax liability	1.4	10.2	23.6	39.7	88.0	105.0
Contributions for social insurance	.3	6.6	18.8	57.9	197.8	374.3
Undistributed corporate profits	2.8	11.8	16.7	25.0	119.1	40.0
Dividends	5.8	7.2	12.2	22.5	50.1	86.8
Net interest	4.7	2.6	10.2	34.6	158.3	326.1
Corporate inventory valuation adjustment	.5	1.9	-.3	-5.9	-43.2	6.5
Capital consumption adjustment	-.9	-3.0	-.8	6.1	-14.0	46.0
Wage accruals less disbursements	*d*	*d*	*d*	*d*	-.2	*d*
Plus: Government transfers to persons	.9	11.7	25.7	67.5	262.8	496.0
Personal interest income	6.9	8.7	22.3	60.9	221.5	497.6
Personal dividend income	5.8	7.2	12.2	22.4	48.1	81.2
Business transfer payments	.6	.8	1.8	3.9	10.3	22.3
Equals: Personal income	84.3	206.4	390.7	772.9	2,034.0	3,534.3
Less: Personal tax and nontax payments	2.6	18.5	46.1	116.3	304.7	512.2
Equals: Disposable personal income	81.7	187.9	344.6	656.7	1,729.3	3,022.1
Less: Personal outlays	79.2	180.6	322.8	614.5	1,611.3	2,891.5
Equals: Personal savings	2.6	7.4	21.8	42.2	118.1	130.6

[a] Sum of entries in italics (indirect business tax and nontax liability, corporate profits tax liability, contributions for social insurance, and personal tax and nontax payments).

[b] Consists mainly of charges for products and services not accounted for under government enterprises, fines and penalties, rents and royalties, donations, and special assessments for operation.

[c] See Table A32.

[d] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

B13. Total and Per Capita Personal Income by State[a]

Selected Calendar Years 1971-1986

State	Total Personal Income ($Millions)						Per Capita Personal Income					
	1971	1981	1983	1984	1985	1986	1971	1981	1983	1984	1985	1986
Total	$ 888,536	$ 2,514,231	$ 2,834,375	$ 3,101,267	$ 3,320,099	$ 3,529,522	$ 4,296	$ 10,949	$ 12,098	$ 13,114	$ 13,907	$ 14,641
Alabama	11,084	33,243	37,079	40,377	43,277	45,939	3,169	8,463	9,355	10,115	10,760	11,336
Alaska	1,679	6,456	8,799	9,150	9,636	9,495	5,305	15,543	18,220	18,109	18,444	17,796
Arizona	7,720	28,333	32,746	36,778	40,926	44,719	4,071	10,063	10,998	11,969	12,818	13,474
Arkansas	6,025	19,169	21,205	23,361	24,903	26,268	3,055	8,333	9,117	9,955	10,553	11,073
California	100,865	308,730	352,459	389,190	422,676	456,098	4,958	12,723	13,927	15,097	16,036	16,904
Colorado	10,054	35,403	41,553	44,949	47,489	49,771	4,364	11,865	13,198	14,092	14,683	15,234
Connecticut	16,021	42,016	48,503	53,720	57,813	62,502	5,233	13,453	15,445	17,036	18,229	19,600
Delaware	2,743	6,631	7,600	8,253	8,901	9,498	4,852	11,116	12,535	13,442	14,308	15,010
Florida	30,232	110,295	130,615	143,962	157,924	170,980	4,221	10,820	12,147	13,033	13,897	14,646
Georgia	17,058	51,830	61,254	68,992	75,508	82,078	3,621	9,305	10,679	11,805	12,638	13,446
Hawaii	4,060	11,052	12,843	13,636	14,805	15,814	5,129	11,276	12,608	13,161	14,080	14,886
Idaho	2,723	8,942	9,777	10,356	10,901	11,250	3,685	9,272	9,893	10,361	10,859	11,223
Illinois	54,376	137,093	148,148	162,056	170,604	180,052	4,853	11,948	12,891	14,063	14,788	15,586
Indiana	21,300	55,461	59,257	65,062	68,377	72,294	4,057	10,103	10,821	11,845	12,431	13,136
Iowa	11,268	31,503	31,712	34,687	36,046	38,053	3,951	10,795	10,917	11,943	12,510	13,348
Kansas	9,186	26,774	29,686	32,076	34,063	36,042	4,090	11,207	12,224	13,137	13,907	14,650
Kentucky	11,011	32,572	35,114	38,506	40,118	41,902	3,621	8,862	9,451	10,340	10,759	11,238
Louisiana	12,175	42,234	46,453	48,843	50,540	50,382	3,281	9,822	10,458	10,946	11,267	11,193
Maine	3,635	10,230	11,806	12,966	13,815	15,007	3,579	9,016	10,290	11,201	11,857	12,790
Maryland	19,134	50,954	58,712	64,569	70,058	75,272	4,757	11,972	13,656	14,849	15,948	16,864
Massachusetts	27,368	67,818	79,551	88,604	95,396	103,353	4,769	11,787	13,807	15,298	16,393	17,722
Michigan	39,985	100,094	107,377	117,813	127,261	135,113	4,457	10,867	11,857	13,001	14,003	14,775
Minnesota	16,206	45,308	50,062	55,806	59,297	63,184	4,207	11,017	12,076	13,402	14,147	14,994
Mississippi	6,366	19,514	21,476	23,175	24,258	25,504	2,810	7,668	8,314	8,916	9,279	9,716
Missouri	19,238	50,886	56,621	61,997	66,069	69,856	4,074	10,303	11,404	12,386	13,121	13,789
Montana	2,614	7,861	8,495	8,915	9,106	9,666	3,676	9,877	10,411	10,826	11,031	11,803

Continued

B13. Total and Per Capita Pesonal Income by State[a] (continued)

Selected Calendar Years 1971-1986

	Total Personal Income ($Millions)						Per Capita Personal Income					
State	1971	1981	1983	1984	1985	1986	1971	1981	1983	1984	1985	1986
Nebraska	$ 6,127	$ 16,843	$ 17,962	$ 19,763	$ 20,931	$ 21,957	$ 4,073	$ 10,641	$ 11,250	$ 12,312	$ 13,042	$ 13,742
Nevada	2,661	10,464	11,596	12,672	13,779	14,870	5,117	12,372	12,930	13,825	14,713	15,437
New Hampshire	3,111	10,165	12,128	13,501	14,844	16,339	4,082	10,847	12,649	13,801	14,860	15,911
New Jersey	37,161	95,189	111,163	122,190	131,542	141,919	5,103	12,853	14,894	16,268	17,398	18,626
New Mexico	3,554	12,061	13,808	14,982	16,265	16,894	3,374	9,032	9,849	10,500	11,210	11,422
New York	94,627	209,179	241,601	265,112	282,914	304,095	5,153	11,914	13,681	14,967	15,942	17,111
North Carolina	17,898	52,907	60,726	67,881	73,171	78,763	3,441	8,879	9,986	11,001	11,685	12,438
North Dakota	2,235	6,692	7,346	7,912	8,174	8,470	3,567	10,122	10,782	11,521	11,934	12,472
Ohio	45,618	114,008	124,201	135,040	142,685	149,807	4,250	10,555	11,563	12,569	13,276	13,933
Oklahoma	9,549	33,184	36,939	38,838	40,243	40,595	3,647	10,676	11,152	11,725	12,173	12,283
Oregon	8,920	27,884	29,984	32,246	34,075	35,955	4,149	10,446	11,271	12,048	12,687	13,328
Pennsylvania	50,540	129,100	142,112	151,457	160,627	169,392	4,253	10,869	11,949	12,738	13,540	14,249
Rhode Island	4,079	9,990	11,421	12,475	13,228	14,213	4,232	10,490	11,961	12,993	13,682	14,579
South Carolina	8,528	26,685	30,349	33,528	35,842	38,153	3,204	8,377	9,328	10,171	10,749	11,299
South Dakota	2,336	6,402	6,761	7,465	7,815	8,364	3,480	9,255	9,674	10,586	11,034	11,814
Tennessee	13,618	40,837	45,623	50,289	53,793	57,645	3,396	8,804	9,726	10,635	11,284	12,002
Texas	44,033	164,197	188,778	205,529	221,052	224,877	3,826	11,120	11,935	12,780	13,488	13,478
Utah	3,904	13,105	15,001	16,417	17,538	18,288	3,547	8,647	9,399	10,110	10,661	10,981
Vermont	1,739	4,948	5,604	6,116	6,645	7,220	3,827	9,592	10,663	11,538	12,415	13,348
Virginia	19,095	59,214	69,036	76,072	82,550	89,169	4,018	10,878	12,418	13,498	14,477	15,408
Washington	14,961	49,269	54,587	58,341	62,269	66,978	4,340	11,629	12,681	13,411	14,128	15,009
West Virginia	5,900	16,711	17,869	18,896	19,521	20,289	3,333	8,522	9,101	9,680	10,079	10,576
Wisconsin	18,445	50,070	54,984	59,836	62,792	66,549	4,136	10,573	11,579	12,561	13,147	13,909
Wyoming	1,408	6,095	6,115	6,284	6,595	6,485	4,140	12,342	11,841	12,252	12,940	12,781
District of Columbia	4,367	8,627	9,778	10,627	11,443	12,142	5,817	13,632	15,660	17,037	18,362	19,397

[a] Personal income by state is the current income received by residents of the states from all sources, inclusive of transfers from government and business but exclusive of transfers among persons. Total personal income for all states differs from total personal income of the United States (Table B12) in that the latter includes income disbursed by the Federal government to its civilian and military personnel outside the United States.

Source: Department of Commerce, Bureau of Economic Analysis.

B14. Disposable Personal Income in Current and Constant (1982) Dollars and Personal Savings Rate

Selected Calendar Years 1929-1986

	Disposable Personal Income[a]				
	Amount ($Billions)		Per Capita		
Year	In Current Dollars	In 1982 Dollars	In Current Dollars	In 1982 Dollars	Personal Savings Rate[b]
1929	$ 81.7	$ 498.6	$ 671	$ 4,091	3.2%
1933	44.9	370.8	357	2,950	-3.6
1940	75.0	530.7	568	4,017	4.0
1941	91.9	604.1	689	4,528	10.9
1942	116.4	693.0	863	5,138	23.2
1943	132.9	721.4	972	5,276	24.6
1944	145.6	749.3	1,052	5,414	25.1
1945	149.2	739.5	1,066	5,285	19.2
1946	158.9	723.3	1,124	5,115	8.6
1947	168.8	694.8	1,171	4,820	3.1
1948	188.1	733.1	1,283	5,000	5.9
1949	187.9	733.2	1,260	4,915	3.9
1950	207.5	791.8	1,368	5,220	6.1
1951	227.6	819.0	1,475	5,308	7.3
1952	239.8	844.3	1,528	5,379	7.3
1953	255.1	880.0	1,599	5,515	7.2
1954	260.5	894.0	1,604	5,505	6.3
1955	278.8	944.5	1,687	5,714	5.8
1956	297.5	989.4	1,769	5,881	7.2
1957	313.9	1,012.1	1,833	5,909	7.2
1958	324.9	1,028.8	1,865	5,908	7.5
1959	344.6	1,067.2	1,946	6,027	6.3
1960	358.9	1,091.1	1,986	6,036	5.8
1961	373.8	1,123.2	2,034	6,113	6.6
1962	396.2	1,170.2	2,123	6,271	6.5
1963	415.8	1,207.3	2,197	6,378	5.9
1964	451.4	1,291.0	2,352	6,727	7.0
1965	486.8	1,365.7	2,505	7,027	7.0
1966	525.9	1,431.3	2,675	7,280	6.8
1967	562.1	1,493.2	2,828	7,513	8.0
1968	609.6	1,551.3	3,037	7,728	7.0
1969	656.7	1,599.8	3,239	7,891	6.4
1970	715.6	1,668.1	3,489	8,134	8.1
1971	776.8	1,728.4	3,740	8,322	8.5
1972	839.6	1,797.4	4,000	8,562	7.3
1973	949.8	1,916.3	4,481	9,042	9.4
1974	1,038.4	1,896.6	4,855	8,867	9.3
1975	1,142.8	1,931.7	5,291	8,944	9.2
1976	1,252.6	2,001.0	5,744	9,175	7.6
1977	1,379.3	2,066.6	6,262	9,381	6.6
1978	1,551.2	2,167.4	6,968	9,735	7.1
1979	1,729.3	2,212.6	7,682	9,829	6.8
1980	1,918.0	2,214.3	8,421	9,722	7.1
1981	2,127.6	2,248.6	9,243	9,769	7.5
1982	2,261.4	2,261.5	9,724	9,725	6.8
1983	2,428.1	2,331.9	10,340	9,930	5.4
1984	2,668.6	2,469.8	11,257	10,419	6.1
1985	2,841.1	2,542.2	11,872	10,622	4.5
1986	3,022.1	2,645.1	12,508	10,947	4.3

---

[a] Consists of total personal income less personal tax and nontax payments to governments.

[b] Personal saving as a percent of disposable personal income.

Source: Department of Commerce, Bureau of Economic Analysis.

B15. Number of Families and Unrelated Individuals and Median Income

Selected Calendar Years 1947-1986[a]

	Number (Thousands)			Median Money Income	
Year	Total	Families[b]	Unrelated Individuals[c]	Families	Unrelated Individuals
1947	45,402	37,237	8,165	$ 3,031	$ 980
1950	49,295	39,929	9,366	3,319	1,045
1951	49,720	40,578	9,142	3,709	1,195
1952	50,537	40,832	9,705	3,890	1,409
1953	50,716	41,202	9,514	4,242	1,396
1954	51,675	41,951	9,724	4,167	1,222
1955	52,778	42,889	9,889	4,418	1,317
1956	53,276	43,497	9,779	4,780	1,426
1957	54,131	43,696	10,435	4,966	1,493
1958	55,116	44,232	10,884	5,087	1,486
1959	55,990	45,111	10,879	5,417	1,557
1960	56,606	45,539	11,067	5,620	1,720
1961	57,624	46,418	11,206	5,735	1,754
1962	58,094	47,059	11,035	5,956	1,753
1963	58,776	47,540	11,236	6,249	1,800
1964	60,080	47,956	12,124	6,569	1,983
1965	60,727	48,509	12,218	6,957	2,153
1966	61,681	49,214	12,467	7,532	2,290
1967	63,317	50,111	13,206	7,933	2,379
1968	64,722	50,823	13,899	8,632	2,786
1969	66,212	51,586	14,626	9,433	2,931
1970	67,714	52,227	15,487	9,867	3,137
1971	69,607	53,296	16,311	10,285	3,316
1972	71,184	54,373	16,811	11,116	3,521
1973	73,313	55,053	18,260	12,051	4,134
1974	74,624	55,698	18,926	12,902	4,603
1975	76,479	56,245	20,234	13,719	4,882
1976	78,169	56,710	21,459	14,958	5,375
1977	80,325	57,215	23,110	16,009	5,907
1978	82,389	57,804	24,585	17,640	6,705
1979	85,720	59,550	26,170	19,587	7,537
1980	87,442	60,309	27,133	21,023	8,296
1981	88,733	61,019	27,714	22,388	9,138
1982	89,301	61,393	27,908	23,433	9,976
1983	91,173	62,015	29,158	24,674	10,682
1984	92,974	62,706	30,268	26,433	11,204
1985	94,909	63,558	31,351	27,735	11,808
1986	96,170	64,491	31,679	29,458	12,116

[a] The number of families and unrelated individuals applies to March of the following year.

[b] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[c] Persons, other than institutional inmates and military personnel on post, who are not with any relatives.

Source: Department of Commerce, Bureau of the Census.

B16. Distribution of Families by Total Money Income in Constant (1985) Dollars

Selected Calendar Years 1950-1985[a]

Total Money Income[b] (1985 dollars)	1950	1960	1970	1980	1985	1984
Number of Families (Thousands)[c]						
Total	39,929	45,539	52,227	60,309	62,706	63,558
Under $2,500	2,715	1,685	783	905	1,191	1,226
$2,500 to $4,999	2,595	1,958	1,201	1,447	1,818	1,834
$5,000 to $7,499	3,075	2,641	1,985	2,533	2,634	2,685
$7,500 to $9,999	3,354	2,732	2,298	2,835	2,947	2,744
$10,000 to $12,499		3,461	2,455	3,015	3,449	3,292
$12,500 to $14,999		2,550	2,716	3,257	3,135	3,203
$15,000 to $19,999		9,199	5,641	6,694	6,647	6,671
$20,000 to $24,999	28,190[d]	5,191	6,372	6,393	6,521	6,534
$25,000 to $34,999			11,960	12,363	11,726	11,812
$35,000 to $49,999		16,121[e]	10,080	11,760	11,914	11,940
$50,000 and over			6,790	9,107	10,660	11,618
Median money income	$14,832	$20,414	$27,336	$27,446	$27,376	$27,735
Percentage Distribution						
Total	100.0	100.0	100.0	100.0	100.0	100.0
Under $2,500	6.8	3.7	1.5	1.5	1.9	1.9
$2,500 to $4,999	6.5	4.3	2.3	2.4	2.9	2.9
$5,000 to $7,499	7.7	5.8	3.8	4.2	4.2	4.2
$7,500 to $9,999	8.4	6.0	4.4	4.7	4.7	4.3
$10,000 to $12,499		7.6	4.7	5.0	5.5	5.2
$12,500 to $14,999		5.6	5.2	5.4	5.0	5.0
$15,000 to $19,999		20.2	10.8	11.1	10.6	10.5
$20,000 to $24,999	70.6[d]	11.4	12.2	10.6	10.4	10.3
$25,000 to $34,999			22.9	20.5	18.7	18.6
$35,000 to $49,999		35.4[e]	19.3	19.5	19.0	18.8
$50,000 and over			13.0	15.1	17.0	18.3

---

[a] Number of families applies to March of the following year.

[b] Before taxes.

[c] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[d] Includes income brackets $10,000 to $12,499 through $50,000 and over.

[e] Includes income brackets $25,000 to $34,999 through $50,000 and over.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

B17. Persons Below the Poverty Level, by Family Status and Age Group

Calendar Years 1959-1986[a]

Year	All Persons[b]	Persons in Families				Persons 65 Years and Older
		Total	Householders	Related Children under 18 Years	Other Family Members	
		Number Below the Poverty Level (Thousands)				
1959	39,490	34,562	8,320	17,208	9,034	5,481
1960	39,851	34,925	8,243	17,288	9,394	n.a.
1961	39,628	34,509	8,391	16,577	9,541	n.a.
1962	38,625	33,623	8,077	16,630	8,916	n.a.
1963	36,436	31,498	7,554	15,691	8,253	n.a.
1964	36,055	30,912	7,160	15,736	8,016	n.a.
1965	33,185	28,358	6,721	14,388	7,249	n.a.
1966	28,510	23,809	5,784	12,146	5,879	5,114
1967	27,769	22,771	5,667	11,427	5,677	5,388
1968	25,389	20,695	5,047	10,739	4,909	4,632
1969	24,147	19,175	5,008	9,501	4,667	4,787
1970	25,420	20,330	5,260	10,235	4,835	4,793
1971	25,559	20,405	5,303	10,344	4,757	4,273
1972	24,460	19,577	5,075	10,082	4,420	3,738
1973	22,973	18,299	4,828	9,453	4,018	3,354
1974	23,370	18,817	4,922	9,967	3,928	3,085
1975	25,877	20,789	5,450	10,882	4,457	3,317
1976	24,975	19,632	5,311	10,081	4,240	3,313
1977	24,720	19,505	5,311	10,028	4,165	3,177
1978	24,497	19,062	5,280	9,722	4,059	3,233
1979	26,072	19,964	5,461	9,993	4,509	3,682
1980	29,272	22,601	6,217	11,114	5,270	3,871
1981	31,822	24,850	6,851	12,068	5,931	3,853
1982	34,398	27,349	7,512	13,139	6,698	3,751
1983	35,303	27,933	7,647	13,427	6,859	3,625
1984	33,700	26,458	7,277	12,929	6,251	3,330
1985	33,064	25,729	7,223	12,483	6,032	3,456
1986	32,370	24,754	7,023	12,257	5,475	3,477
		Percent Below the Poverty Level				
1959	22.4	20.8	18.5	26.9	15.9	35.2
1960	22.2	20.7	18.1	26.5	16.2	n.a.
1961	21.9	20.3	18.1	25.2	16.5	n.a.
1962	21.0	19.4	17.2	24.7	15.1	n.a.
1963	19.5	17.9	15.9	22.8	13.8	n.a.
1964	19.0	17.4	15.0	22.7	13.3	n.a.
1965	17.3	15.8	13.9	20.7	11.8	n.a.
1966	14.7	13.1	11.8	17.4	9.5	28.5
1967	14.2	12.5	11.4	16.3	9.1	29.5
1968	12.8	11.3	10.0	15.3	7.8	25.0
1969	12.1	10.4	9.7	13.8	7.2	25.3
1970	12.6	10.9	10.1	14.9	7.4	24.6
1971	12.5	10.8	10.0	15.1	7.2	21.6
1972	11.9	10.3	9.3	14.9	6.6	18.6
1973	11.1	9.7	8.8	14.2	5.9	16.3
1974	11.2	9.9	8.8	15.1	5.7	14.6
1975	12.3	10.9	9.7	16.8	6.4	15.3
1976	11.8	10.3	9.4	15.8	6.0	15.0
1977	11.6	10.2	9.3	16.0	5.9	14.1
1978	11.4	10.0	9.1	15.7	5.7	14.0
1979	11.7	10.2	9.2	16.0	6.1	15.2
1980	13.0	11.5	10.3	17.9	7.1	15.7
1981	14.0	12.5	11.2	19.5	7.8	15.3
1982	15.0	13.6	12.2	21.3	8.7	14.6
1983	15.2	13.9	12.3	21.8	8.8	13.8
1984	14.4	13.1	11.6	21.0	8.0	12.4
1985	14.0	12.6	11.4	20.1	7.7	12.6
1986	13.6	12.0	10.9	19.8	6.9	12.4

---

[a] Beginning in 1969 and 1974, data are based on revised methodologies for processing income data. Beginning in 1969, data are based on 1970 Census population controls. Family status is reported as of March of following year. Beginning in 1979, includes members of unrelated subfamilies not shown separately, that were previously included in "families."

[b] Includes unrelated individuals not shown separately.

Source: Department of Commerce, Bureau of the Census.

B18. Personal Consumption Expenditures by Type of Product or Service

Selected Calendar Years 1929-1986

A. Amount ($Billions)

Product or Service	1929	1939	1949	1959	1969	1979	1986
Food and tobacco[a]	$ 21.2	$ 20.9	$ 56.6	$ 87.2	$ 140.3	$ 336.6	$ 532.0
Clothing, accessories, and jewelry	11.2	8.4	23.3	32.0	56.2	125.0	209.1
Personal care	1.1	1.0	2.3	5.2	11.1	25.3	41.4
Housing	11.7	9.4	19.6	45.0	86.6	231.1	436.9
Household operation	10.7	9.5	25.6	45.0	81.1	211.2	343.0
Medical care expenses	3.0	2.9	8.5	19.6	49.5	162.9	357.8
Personal business	4.0	3.2	5.9	13.3	29.3	85.3	195.1
Transportation	7.7	6.5	21.8	40.7	79.8	222.0	365.3
Recreation	4.3	3.5	10.0	17.5	39.6	106.2	198.0
Private education and research	0.7	0.6	1.7	3.6	9.2	24.0	46.9
Religious and welfare activities	1.2	1.0	2.3	5.0	10.9	32.4	62.4
Foreign travel and remittances (net)	0.5	0.2	0.6	2.0	4.0	4.6	11.9
Total personal consumption expenditures	77.3	67.0	178.3	316.3	597.9	1,566.8	2,799.8
Commodities	46.8	41.8	119.9	191.3	338.4	832.2	1,341.8
Durable	9.1	6.6	25.0	42.8	86.2	219.0	402.4
Nondurable	37.7	35.2	94.9	148.5	252.2	613.2	939.4
Services	30.5	25.2	58.4	125.0	259.4	734.6	1,458.0

B. As a Percentage of Total Personal Consumption Expenditures

Product or Service	1929	1939	1949	1959	1969	1979	1986
Food and tobacco[a]	27.4	31.2	31.7	27.6	23.5	21.5	19.0
Clothing, accessories, and jewelry	14.5	12.5	13.1	10.1	9.4	8.0	7.5
Personal care	1.4	1.5	1.3	1.6	1.9	1.6	1.5
Housing	15.1	14.0	11.0	14.2	14.5	14.7	15.6
Household operation	13.8	14.2	14.4	14.2	13.6	13.5	12.3
Medical care expenses	3.9	4.3	4.8	6.2	8.3	10.4	12.8
Personal business	5.2	4.8	3.3	4.2	4.9	5.4	7.0
Transportation	10.0	9.7	12.2	12.9	13.3	14.2	13.0
Recreation	5.6	5.2	5.6	5.5	6.6	6.8	7.1
Private education and research	0.9	0.9	1.0	1.1	1.5	1.5	1.7
Religious and welfare activities	1.6	1.5	1.3	1.6	1.8	2.1	2.2
Foreign travel and remittances (net)	0.6	0.3	0.3	0.6	0.7	0.3	0.4
Total personal consumption expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Commodities	60.5	62.4	67.2	60.5	56.6	53.1	47.9
Durable	11.8	9.9	14.0	13.5	14.4	14.0	14.4
Nondurable	48.8	52.5	53.2	46.9	42.2	39.1	33.6
Services	39.5	37.6	32.8	39.5	43.4	46.9	52.1

[a] Includes expenditures for alcoholic beverages for all years except 1929.

Source: Department of Commerce, Bureau of Economic Analysis. Percentage computations by Tax Foundation.

B19. Business Expenditures for New Plant and Equipment by Industry[a]

Calendar Years 1947-1987[b]

(Billions)

Year	Total	Manu-facturing	Mining	Railroad Trans-portation	Other Trans-portation[c]	Public Utilities	Commercial and other[d]
1947	$ 20.11	$ 8.73	$ .69	$ 1.39	$ 1.30	$ 1.64	$ 6.38
1948	22.78	9.25	.93	1.89	1.28	2.67	6.77
1949	20.28	7.32	.88	1.92	.88	3.28	6.01
1950	21.56	7.73	.84	1.67	1.19	3.42	6.70
1951	26.81	11.07	1.11	2.13	1.47	3.75	7.29
1952	28.16	12.12	1.21	2.09	1.47	3.96	7.31
1953	29.96	12.43	1.25	2.06	1.52	4.61	8.09
1954	28.86	12.00	1.29	1.45	1.46	4.23	8.42
1955	30.94	12.50	1.31	1.55	1.55	4.26	9.77
1956	37.90	16.33	1.64	1.90	1.66	4.78	11.59
1957	40.54	17.50	1.69	2.13	1.71	5.95	11.56
1958	33.84	12.98	1.43	1.28	1.44	5.74	10.97
1959	35.88	13.76	1.35	1.46	2.01	5.46	11.84
1960	39.44	16.36	1.29	1.59	1.95	5.40	12.86
1961	38.34	15.53	1.26	1.19	1.95	5.20	13.21
1962	40.86	16.03	1.41	1.43	2.16	5.12	14.71
1963	43.67	17.27	1.26	1.72	1.92	5.33	16.17
1964	51.26	21.23	1.33	2.20	2.51	5.80	18.20
1965	59.52	25.41	1.36	2.60	3.06	6.49	20.60
1966	70.40	31.37	1.42	3.09	3.59	7.82	23.11
1967	72.75	32.25	1.38	2.50	4.07	9.33	23.22
1968	76.42	32.34	1.44	2.15	4.76	10.52	25.22
1969	85.74	36.27	1.77	2.61	4.62	11.70	28.77
1970	91.91	36.99	2.02	2.48	4.69	13.03	32.71
1971	92.91	33.60	2.67	2.39	4.03	14.70	35.52
1972	103.40	35.42	2.88	2.35	4.79	16.26	41.69
1973	120.03	42.35	3.30	2.91	5.09	17.99	48.39
1974	139.67	52.48	4.58	3.63	5.53	19.96	53.49
1975	142.42	53.66	6.12	3.88	6.07	20.23	52.47
1976	158.44	58.53	7.63	4.25	6.85	22.90	58.29
1977	184.82	67.48	9.81	4.67	7.53	27.83	67.51
1978	217.76	78.58	11.22	5.19	8.17	31.50	83.09
1979	254.96	95.92	12.81	6.61	9.44	35.63	94.56
1980	282.80	112.33	15.99	7.09	9.51	37.74	100.14
1981	315.22	126.54	21.39	6.28	9.56	41.21	110.24
1982	310.58	120.68	20.05	5.33	9.46	45.43	109.63
1983	304.78	116.20	15.19	4.88	9.09	44.96	114.45
1984	354.44	138.82	16.86	6.79	9.73	47.48	134.75
1985	387.13	153.48	15.88	7.08	10.94	48.81	150.94
1986	379.47	142.69	11.22	6.66	12.15	46.38	160.38
1987	389.07	146.40	10.75	6.29	13.22	44.53	167.89

---

[a] Excludes agricultural business, real estate operators, medical, legal, educational, and cultural service.

[b] Data for 1987 are preliminary estimates based on planned capital expenditures reported by business in July and August 1987.

[c] Includes air transportation.

[d] Includes trade, service, construction, communication, finance, and insurance.

Source: Department of Commerce, Bureau of Economic Analysis.

B20. Corporate Profits and Related Data by Industry

Selected Calendar Years 1929-1986

($Millions)

Industry and Item	1929	1939	1949	1959	1969	1979	1986
All industries:[a]							
Corporate profits before tax[b]	$9,990	$7,181	$29,206	$52,552	$87,222	$257,230	$231,884
Federal, state, and local corporate profits taxes[c]	1,369	1,441	10,203	23,646	39,674	87,996	105,045
Corporate profits after tax	8,621	5,740	19,003	28,906	47,548	169,234	126,839
Net corporate dividend payments	5,801	3,766	7,210	12,171	22,529	50,099	86,802
Undistributed corporate profits	2,820	1,974	11,793	16,735	25,019	119,135	40,037
Corporate depreciation charges	4,204	3,736	7,972	23,619	53,380	144,341	328,847
Agriculture, forestry and fisheries:							
Corporate profits before tax[b]	6	3	121	34	208	1,182	82
Federal, state, and local corporate profits taxes[c]	6	7	58	46	116	412	377
Corporate profits after tax	0	-4	63	-12	92	770	-295
Net corporate dividend payments	8	14	45	10	60	303	359
Undistributed corporate profits	-8	-18	18	-22	32	467	-654
Corporate depreciation charges	34	28	46	138	437	2,039	3,296
Mining:							
Corporate profits before tax[b]	460	338	1,038	733	766	4,016	-1,976
Federal, state, and local corporate profits taxes[c]	47	43	221	186	229	1,373	1,083
Corporate profits after tax	413	295	817	547	537	2,643	-3,059
Net corporate dividend payments	309	159	196	384	666	-2,647	273
Undistributed corporate profits	104	136	621	163	-129	5,290	-3,332
Corporate depreciation charges	290	240	412	948	1,011	3,794	8,677
Contract construction:							
Corporate profits before tax[b]	134	43	631	849	2,171	6,197	4,591
Federal, state, and local corporate profits taxes[c]	19	14	232	411	826	2,075	1,430
Corporate profits after tax	115	29	399	438	1,345	4,122	3,161
Net corporate dividend payments	60	21	68	97	277	440	405
Undistributed corporate profits	55	8	331	341	1,068	3,682	2,756
Corporate depreciation charges	71	42	161	656	1,638	4,782	7,551
Manufacturing:							
Corporate profits before tax[b]	4,898	3,797	15,055	26,584	40,439	107,014	67,255
Federal, state, and local corporate profits taxes[c]	618	741	5,631	12,579	19,696	42,157	36,833
Corporate profits after tax	4,280	3,056	9,424	14,005	20,743	64,857	30,422
Net corporate dividend payments	2,548	1,701	3,462	5,300	10,308	17,605	21,362
Undistributed corporate profits	1,732	1,355	5,962	8,705	10,435	47,252	9,060
Corporate depreciation charges	1,884	1,570	3,619	10,943	24,470	59,897	134,106

Continued

B20. Corporate Profits and Related Data by Industry (continued)

Selected Calendar Years 1929-1986

($Millions)

Industry and Item	1929	1939	1949	1959	1969	1979	1986
Wholesale and retail trade:							
Corporate profits before tax[b]	$856	$929	$3,973	$5,870	$12,058	$43,992	$52,556
Federal, state, and local corporate profits taxes[c]	124	195	1,527	2,747	5,050	12,748	17,345
Corporate profits after tax	732	734	2,446	3,123	7,008	31,244	35,211
Net corporate dividend payments	531	424	827	831	1,819	7,616	16,373
Undistributed corporate profits	201	310	1,619	2,292	5,189	23,628	18,838
Corporate depreciation charges	327	305	900	2,155	4,610	17,018	40,756
Finance, insurance, and real estate:							
Corporate profits before tax[b]	1,420	671	3,803	7,835	12,547	31,656	25,987
Federal, state, and local corporate profits taxes[c]	282	149	1,158	3,451	7,248	20,549	29,984
Corporate profits after tax	1,138	522	2,645	4,384	5,299	11,107	-3,997
Net corporate dividend payments	832	295	539	794	257	-3,070	1,652
Undistributed corporate profits	306	227	2,106	3,590	5,042	14,177	-5,649
Corporate depreciation charges	396	427	633	1,898	4,497	10,829	29,113
Transportation:							
Corporate profits before tax[b]	1,004	157	1,132	1,160	586	4,477	6,605
Federal, state, and local corporate profits taxes[c]	135	89	461	710	597	1,632	2,470
Corporate profits after tax	869	68	671	450	-11	2,845	4,135
Net corporate dividend payments	565	227	256	449	727	1,382	3,196
Undistributed corporate profits	304	-159	415	1	-738	1,463	939
Corporate depreciation charges	484	312	897	2,267	5,308	10,581	17,433
Communications and public utilities:							
Corporate profits before tax[b]	810	839	1,764	5,918	9,998	15,343	31,501
Federal, state, and local corporate profits taxes[c]	110	172	696	3,030	4,881	4,108	11,595
Corporate profits after tax	700	667	1,068	2,888	5,117	11,235	19,906
Net corporate dividend payments	628	681	848	2,366	4,201	11,832	25,172
Undistributed corporate profits	72	-14	220	522	916	-597	-5,266
Corporate depreciation charges	575	671	909	3,259	7,402	23,955	57,076
Services:							
Corporate profits before tax[b]	170	80	564	904	1,946	9,655	14,069
Federal, state, and local corporate profits taxes[c]	28	31	219	486	1,031	2,942	3,928
Corporate profits after tax	142	49	345	418	915	6,713	10,141
Net corporate dividend payments	88	60	137	131	470	1,528	2,694
Undistributed corporate profits	54	-11	208	287	445	5,185	7,447
Corporate depreciation charges	143	141	375	1,355	3,807	11,446	30,839

---

[a] Includes estimates for the rest of the world, not shown separately.

[b] Depletion charges are not deducted in arriving at corporate profits for national income purposes.

[c] All taxes shown on a liability basis.

Source: Department of Commerce, Bureau of Economic Analysis.

B21. Sales, Profits, and Stockholders' Equity in Manufacturing Corporations

Calendar Years 1959-1986[a]

(Dollar Figures in Billions)

Year	Sales (Net)	Profits		Stockholders' Equity[c]	After-Tax Profits As a Percentage of	
		Before Income Taxes[b]	After Income Taxes		Sales	Equity
1950	$ 181.9	$ 23.2	$ 12.9	$ 83.3	7.1%	15.4%
1951	245.0	27.4	11.9	98.3	4.9	12.1
1952	250.2	22.9	10.7	103.7	4.3	10.3
1953	265.9	24.4	11.3	108.2	4.3	10.5
1954	248.5	20.9	11.2	113.1	4.5	9.9
1955	278.4	28.6	15.1	120.1	5.4	12.6
1956	307.3	29.8	16.2	131.6	5.3	12.3
1957	320.0	28.2	15.4	141.1	4.8	10.9
1958	305.3	22.7	12.7	147.4	4.2	8.6
1959	338.0	29.7	16.3	157.1	4.8	10.4
1960	345.7	27.5	15.2	165.4	4.4	9.2
1961	356.4	27.5	15.3	172.6	4.3	8.9
1962	389.4	31.9	17.7	181.4	4.5	9.8
1963	412.7	34.9	19.5	189.7	4.7	10.3
1964	443.1	39.6	23.2	199.8	5.2	11.6
1965	492.2	46.5	27.5	211.7	5.6	13.0
1966	554.2	51.8	30.9	230.3	5.6	13.4
1967	575.4	47.8	29.0	247.6	5.0	11.7
1968	631.9	55.4	32.1	265.9	5.1	12.1
1969	694.6	58.1	33.2	289.9	4.8	11.5
1970	708.8	48.1	28.6	306.8	4.0	9.3
1971	751.1	52.9	31.0	320.8	4.1	9.7
1972	849.5	63.2	36.5	343.4	4.3	10.6
1973	1,017.2	81.4	48.1	374.1	4.7	12.8
1974	1,060.6	92.1	58.7	395.0	5.5	14.9
1975	1,065.2	79.9	49.1	423.4	4.6	11.6
1976	1,203.2	104.9	64.5	462.7	5.4	13.9
1977	1,328.1	115.1	70.4	496.7	5.3	14.2
1978	1,496.4	132.5	81.1	540.5	5.4	15.0
1979	1,741.8	154.2	98.7	600.5	5.7	16.4
1980	1,912.8	145.8	92.6	668.1	4.8	13.9
1981	2,144.7	158.6	101.3	743.4	4.7	13.6
1982	2,039.4	108.2	70.9	770.2	3.5	9.2
1983	2,114.3	133.1	85.8	812.8	4.1	10.6
1984	2,335.0	165.6	107.6	864.2	4.6	12.5
1985	2,331.4	137.0	87.6	866.2	3.8	10.1
1986	2,220.9	129.3	83.1	874.7	3.7	9.5

---

[a] Because of changes in accounting and other procedures, data are not strictly comparable from one period to another.

[b] Through 1973, "Income taxes" refers to Federal income taxes only, as state and local income taxes had already been deducted; after 1973, no income taxes have been deducted.

[c] Annual average based on four end-of-quarter equity figures.

Source: Department of Commerce, Bureau of the Census.

B22. Profits of Nonfinancial Corporations and Related Data

Calendar Years 1946-1986

(Dollar Figures in Billions)

Year	Profits Before Tax[a]	Capital Consumption Adjustment[b]	Inventory Valuation Adjust-ment	Adjusted Profits Before Tax	Federal and State Income Taxes	Effective Tax Rate
1946	$ 22.0	-$ 3.0	-$ 5.3	$ 13.8	$ 8.6	62.3%
1947	29.1	-3.5	-5.9	19.7	10.8	54.8
1948	31.8	-4.0	-2.2	25.6	11.8	46.1
1949	24.9	-3.9	1.9	22.9	9.3	40.6
1950	38.5	-3.9	-5.0	29.6	16.9	57.1
1951	39.1	-4.6	-1.2	33.4	21.2	63.5
1952	33.8	-4.5	1.0	30.2	17.8	58.9
1953	34.9	-3.9	-1.0	30.0	18.5	61.7
1954	32.1	-3.2	-0.3	28.6	15.6	54.5
1955	42.0	-2.0	-1.7	38.3	20.2	52.7
1956	41.8	-3.2	-2.7	35.9	20.1	56.0
1957	39.8	-3.4	-1.5	34.9	19.1	54.7
1958	33.7	-3.2	-0.3	30.2	16.2	53.6
1959	43.1	-2.7	-0.3	40.1	20.7	51.6
1960	39.7	-2.1	-0.2	37.4	19.2	51.3
1961	39.5	-1.5	0.3	38.3	19.5	50.9
1962	44.2	1.4	[c]	45.6	20.6	45.2
1963	48.9	2.3	0.1	51.2	22.8	44.5
1964	55.4	2.9	-0.5	57.7	24.0	41.6
1965	65.2	3.7	-1.2	67.7	27.2	40.2
1966	70.3	3.9	-2.1	72.2	29.5	40.9
1967	66.5	5.5	-1.6	70.4	27.8	39.5
1968	73.1	5.3	-3.7	74.7	33.6	45.0
1969	69.6	5.9	-5.9	69.6	33.3	47.8
1970	57.0	5.0	-6.6	55.4	27.2	49.1
1971	65.6	4.2	-4.6	65.2	29.9	45.9
1972	76.8	5.5	-6.6	75.7	33.8	44.6
1973	96.9	5.6	-20.0	82.5	40.2	48.7
1974	107.2	1.7	-39.5	69.4	42.2	60.8
1975	109.2	-6.6	-11.0	91.6	41.5	45.3
1976	138.3	-10.2	-14.9	113.2	53.0	46.8
1977	160.5	-9.0	-16.6	134.9	59.9	44.4
1978	182.1	-10.9	-25.3	145.9	67.1	46.0
1979	195.8	-13.5	-43.2	139.1	69.6	50.0
1980	181.8	-15.5	-43.1	123.2	67.0	54.4
1981	181.5	-13.1	-24.2	144.2	63.9	44.3
1982	129.7	-7.5	-10.4	111.8	46.3	41.4
1983	159.3	17.1	-10.9	165.6	59.4	35.9
1984	196.0	32.1	-5.8	222.4	73.5	33.0
1985	175.9	52.6	-0.7	227.7	69.9	30.7
1986	174.6	44.6	6.5	225.8	78.3	34.7

[a] Book profits, measured after deduction of tax-return based capital consumption allowance; inventory profits are included.

[b] Based on straight-line depreciation, 85% of Bulletin F lives.

[c] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis. Computations by Tax Foundation.

B23. Number, Receipts, and Net Profits of Business Firms by Form of Organization[a]

Selected Fiscal Years 1939-1983

(Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1980	1932	1983
Number of firms, total	1,793	6,737	11,172	12,001	16,793	14,546	15,245
Proprietorships[b]	1,052	5,689	9,090	9,400	12,702	10,106	10,704
Partnerships	271	627	941	936	1,380	1,514	1,542
Corporations	470	421	1,141	1,665	2,711	2,926	2,999
Business receipts, total	$ 171	$ 382	$ 1,095	$ 2,082	$ 7,159	$ 7,755	$ 7,891
Proprietorships[b]	24	79	171	238	506	434	465
Partnerships	15	47	74	93	292	297	291
Corporations	133	255	849	1,751	6,361	7,024	7,135
Net profits, total[c]	$ 11	$ 40	$ 73	$ 109	$ 302	$ 198	$ 245
Proprietorships[b]	2	12	21	33	55	51	60
Partnerships	2	7	8	10	8	-7	-3
Corporations[d]	7	21	44	66	239	154	188

[a] The concept of business firm as used here relates primarily to the legal entity used for Federal income tax purposes. While a few corporations file consolidated tax returns (i.e., one return for the parent firm and all its subsidiaries), most corporate tax returns represent individual corporations.

[b] Through 1980 includes individually owned businesses and farms; thereafter nonfarm business.

[c] Before tax.

[d] For 1970 and after, includes constructive taxable income from related foreign corporations.

Source: Treasury Department, Internal Revenue Service.

B24. Number and Receipts of Business Firms by Size of Receipts and Form of Organization

Income Year 1983

Size of Receipts (Dollars)	Number of Firms (Thousands)				Receipts ($Billions)			
	Total	Proprietor-ships	Partner-ships[a]	Corpora-tions[a]	Total	Proprietor-ships	Partner-ships[a]	Corpora-tions[a]
Total	15,245	10,704	1,542	2,999	$ 7,043	$ 465	$ 243	$ 6,335
Under 25,000[b]	8,983	7,591	763	629	55	49	2	3
25,000-49,999	1,573	1,187	173	213	52	42	3	7
50,000-99,999	1,453	919	204	330	95	65	8	22
100,000-499,999	2,230	889	298	1,043	469	178	42	250
500,000-999,999	455	83	57	316	300	57	25	217
1,000,000 or more	459	34	46	469	6,073	74	163	5,835

[a] Active firms only.

[b] Includes firms with no receipts.

Source: Treasury Department.

B25. Productivity and Related Data, Private Business Sector

Calendar Years 1947-1986

Index Numbers 1977=100

Year	Output[a]	Hours of All Persons[b]	Output Per Hour of All Persons	Compensation Per Hour[c]	Unit Labor Cost	Implicit Price Deflator[d]
1947	36.2	80.6	44.9	16.6	37.0	35.5
1948	38.3	81.2	47.2	18.1	38.3	38.0
1949	37.4	78.5	47.7	18.4	38.5	37.8
1950	41.0	79.3	51.7	19.7	38.1	38.4
1951	43.9	81.6	53.8	21.6	40.3	40.8
1952	45.3	81.7	55.4	23.0	41.5	41.4
1953	47.4	82.5	57.5	24.6	42.7	41.7
1954	46.5	79.7	58.4	25.3	43.4	42.2
1955	49.7	82.7	60.1	26.0	43.2	43.2
1956	51.1	83.9	60.9	27.7	45.5	44.6
1957	51.7	82.7	62.5	29.5	47.2	46.2
1958	50.7	78.8	64.4	30.9	48.0	46.9
1959	54.4	81.8	66.5	32.2	48.5	47.8
1960	55.4	81.9	67.6	33.6	49.7	48.5
1961	56.5	80.7	70.0	34.9	49.9	48.8
1962	59.4	81.9	72.5	36.6	50.4	49.7
1963	62.1	82.4	75.4	37.9	50.3	50.2
1964	65.9	83.7	78.7	39.9	50.7	50.7
1965	70.0	86.4	81.0	41.5	51.2	51.9
1966	73.6	88.5	83.2	44.3	53.3	53.6
1967	75.6	88.5	85.5	46.7	54.7	54.9
1968	78.9	89.9	87.8	50.4	57.4	57.5
1969	81.1	92.3	87.8	53.9	61.4	60.4
1970	80.3	90.8	88.4	57.8	65.4	63.2
1971	82.5	90.4	91.3	61.6	67.4	66.4
1972	87.7	93.2	94.1	65.5	69.6	69.0
1973	92.9	96.9	95.9	70.9	73.9	73.4
1974	91.3	97.3	93.9	77.6	82.7	80.5
1975	89.4	93.4	95.7	85.2	89.0	88.7
1976	94.5	96.1	98.3	92.8	94.3	94.0
1977	100.0	100.0	100.0	100.0	100.0	100.0
1978	105.8	104.9	100.8	108.5	107.6	107.3
1979	107.9	108.3	99.6	119.1	119.5	117.0
1980	106.7	107.5	99.3	131.5	132.5	127.8
1981	108.9	108.2	100.7	143.7	142.7	139.8
1982	105.5	105.2	100.3	154.9	154.5	148.1
1983	109.9	106.7	103.0	161.5	156.8	153.0
1984	119.2	112.9	105.6	168.0	159.1	158.2
1985	122.9	115.2	107.5	175.9	163.6	162.4
1986	128.0	116.9	109.5	182.8	166.9	165.8

[a] Output refers to gross domestic product originating in the sector in 1982 dollars.

[b] Hours of all persons in private industry engaged in the sector, including hours of proprietors and unpaid family workers. Estimates based primarily on establishment data.

[c] Wages and salaries of employees plus employers' contributions for social insurance and private benefit plans. Also includes an estimate of wages, salaries, and supplemental payments for the self-employed.

[d] Current dollar gross domestic product divided by constant dollar gross domestic product.

Source: Department of Labor, Bureau of Labor Statistics.

B26. Unit Labor Costs and Productivity in Manufacturing in Selected Countries

Selected Calendar Years 1967-1984

Period	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
Labor Costs in U.S. Dollars[a] (1977=100)								
1967	62.4	48.0	33.9	42.5	38.2	52.5	36.5	55.2
1970	72.7	46.8	43.2	50.6	41.4	54.6	41.3	61.7
1976	94.6	95.2	88.4	90.5	89.0	93.4	88.2	101.0
1977	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978	107.4	117.3	121.6	115.6	115.7	124.0	126.2	98.1
1979	117.0	135.5	136.2	129.5	128.1	163.8	117.9	103.0
1980	130.5	153.4	147.5	141.4	133.2	212.2	111.8	116.4
1981	138.4	134.4	124.9	126.3	108.2	203.4	116.4	129.1
1982	147.6	124.1	120.7	123.7	105.2	183.8	100.2	142.3
1983	146.4	114.7	113.6	127.7	98.2	160.4	102.9	143.1
1984	144.9							
Output Per Man-Hour (1977=100)								
1967	75.3	56.1	59.5	59.7	47.0	69.2	41.9	66.9
1970	79.2	69.3	70.9	72.7	63.0	77.6	61.4	76.8
1976	97.7	95.2	95.0	98.9	96.1	98.4	93.3	96.1
1977	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978	100.8	105.9	102.5	103.0	106.6	101.3	107.9	101.4
1979	101.6	110.6	107.4	110.5	112.1	101.8	117.4	104.2
1980	101.7	112.4	108.4	116.9	114.6	99.9	128.6	101.9
1981	104.9	115.4	110.3	121.0	118.7	105.8	135.7	104.0
1982	107.1	121.8	111.6	124.4	121.6	109.9	146.8	101.1
1983	111.6	129.0	116.9	126.4	129.0	117.2	154.1	107.6
1984	116.9							

---

[a] Hourly compensation divided by output per man-hour. Indexes are adjusted for changes in exchange rates in order to express them in U.S. dollars.

Source: Department of Commerce, International Trade Administration.

B27. Industrial Production and Manufacturing Capacity Utilization

Calendar Years 1950-1986

	Indexes of Industrial Production, 1977=100						Capacity Utilization Rate in Manufacturing
	Total Industrial Production	Manufacturing					
Year		Total	Durable	Nondurable	Mining	Utilities	
1950	33.1	33.0	33.5	31.9	56.9	17.6	82.8%
1951	35.9	35.6	37.7	33.0	62.4	20.1	85.8
1952	37.2	37.1	40.0	33.6	61.9	21.8	85.4
1953	40.4	40.4	45.2	35.0	63.5	23.6	89.3
1954	38.2	37.8	39.9	35.2	62.3	25.4	80.1
1955	43.0	42.6	45.6	39.1	69.5	28.4	87.0
1956	44.9	44.4	47.1	41.1	73.1	31.2	86.1
1957	45.5	44.9	47.4	41.8	73.2	33.3	83.6
1958	42.6	41.7	41.5	42.1	67.1	34.9	75.0
1959	47.7	47.0	47.7	46.3	70.2	38.4	81.6
1960	48.8	48.0	48.5	47.4	71.6	41.1	80.1
1961	49.1	48.1	47.6	48.8	72.1	43.4	77.3
1962	53.2	52.4	52.8	51.8	74.1	46.6	81.4
1963	56.3	55.5	56.3	54.6	77.1	49.8	83.5
1964	60.1	59.3	60.3	58.2	80.2	54.1	85.6
1965	66.1	65.7	68.6	62.1	83.1	57.4	89.5
1966	72.0	71.7	76.2	66.0	87.6	61.8	91.1
1967	73.5	73.1	77.0	68.1	89.3	64.9	86.7
1968	77.6	77.2	80.8	72.5	92.7	70.2	87.0
1969	81.2	80.6	84.0	76.3	96.4	76.4	86.7
1970	78.5	77.0	77.6	76.3	98.9	81.1	79.2
1971	79.6	78.2	77.3	79.4	96.4	85.0	77.4
1972	87.3	86.4	86.3	86.5	98.4	90.4	82.8
1973	94.4	94.0	96.3	90.8	99.3	94.0	87.0
1974	93.0	92.6	94.3	90.2	98.8	92.8	82.6
1975	84.8	83.4	82.6	84.5	96.6	93.7	72.3
1976	92.6	91.9	91.1	93.1	97.4	97.4	77.4
1977	100.0	100.0	100.0	100.0	100.0	100.0	81.4
1978	106.5	107.1	108.2	105.5	103.6	103.1	84.2
1979	110.7	111.5	113.9	108.2	106.4	105.9	84.6
1980	108.6	108.2	109.1	107.0	112.4	107.3	79.3
1981	111.0	110.5	111.1	109.7	117.5	107.1	78.3
1982	103.1	102.2	99.9	105.5	109.3	104.8	70.3
1983	109.2	110.2	107.7	113.7	102.9	105.2	74.0
1984	121.4	123.4	124.2	122.3	111.1	110.7	80.5
1985	123.8	126.4	127.3	125.1	108.8	111.9	80.1
1986	125.0	129.1	130.9	127.9	99.6	109.6	79.8

Source: Board of Governors of the Federal Reserve System.

B28. Capital Investment Per Production Worker in Manufacturing[a]

Selected Calendar Years 1949-1984

Industry	1949	1959	1963	1975	1984
All manufacturing[b]	$ 8,089	$ 17,528	$ 20,426	$ 60,054	$ 140,665
Food, beverages, and tobacco	10,790	19,770	22,315	62,398	140,139
Food and beverages	9,837	18,485	20,680	56,334	120,374
Tobacco manufactures	23,446	38,488	47,239	170,378	593,508
Textiles and their products	4,483	6,789	7,283	16,630	31,064
Textile-mill products	5,850	9,566	11,122	23,499	39,256
Apparel and fabric products	3,050	4,607	4,607	11,785	25,835
Leather and leather products	3,624	5,049	7,128	17,959	40,326
Rubber products	7,438	15,330	16,645	33,221	46,741
Lumber and furniture products	4,565	9,512	9,358	31,847	57,795
Lumber and wood products	4,666	10,528	10,103	42,514	75,666
Furniture and fixtures	4,310	7,640	8,148	15,500	30,736
Paper and allied products	9,533	18,173	20,575	50,174	105,548
Printing and publishing	8,279	12,945	15,192	37,496	85,536
Chemicals and allied products	20,737	36,291	44,732	119,472	283,762
Stone, clay, and glass products	6,594	16,174	18,634	40,346	84,733
Metal products and processes	8,898	16,843	19,756	60,723	127,044
Primary metal industries	10,345	23,766	26,449	79,638	203,034
Fabricated metal products[c]	7,221	11,695	14,240	31,638	81,125
Electrical machinery	7,190	12,537	15,655	58,520	148,376
Machinery, except electrical	10,432	18,034	19,181	57,665	124,561
Motor vehicles and transportation equipment	8,428	17,914	22,788	83,264	185,367
Instruments and related products	7,116	17,655	22,572	46,988	103,537
Miscellaneous manufacturing[c]	8,205	13,681	14,536	38,612	119,768

---

[a] Capital investment is total assets less investments in government obligations and securities of corporations. It is measured in book values. Data for 1959 and later years are not strictly comparable with earlier years.

[b] Includes some categories not shown separately (principally highly capitalized petroleum and coal products manufacturing.)

[c] Prior to 1963, ordnance and accessories are included in fabricated metal products; in 1963, 1975, and 1984 included in miscellaneous manufacturing.

Source: Department of the Treasury, Internal Revenue Service; Bureau of Labor Statistics; and Tax Foundation computations.

B29. Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries[a]

Selected Calendar Years 1960-1983[b]

(Percent)

Year	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
1960	17.6	20.2	24.3	22.3	23.6	16.3	30.2	22.1
1969	18.1	25.4	23.4	20.8	24.3	18.3	35.1	21.6
1970	17.4	23.3	25.5	23.1	n.a.	18.3	35.6	21.0
1971	17.7	23.6	26.4	20.2	25.7	18.3	34.3	22.0
1972	18.3	23.6	25.9	19.7	23.6	18.2	34.5	21.9
1973	18.4	23.8	24.5	21.2	22.9	19.1	36.6	22.5
1974	17.8	24.5	21.9	22.5	21.7	20.3	34.2	23.2
1975	16.9	23.2	20.7	20.6	20.8	19.4	32.2	24.2
1976	17.0	23.2	20.1	20.1	19.2	18.7	31.3	23.5
1977	18.2	22.2	20.7	19.6	21.0	17.9	30.5	23.1
1978	19.3	21.4	20.7	18.7	21.3	18.5	30.8	22.6
1979	19.5	21.4	21.8	18.8	21.1	18.7	32.1	23.1
1980	18.3	21.8	22.8	19.8	21.1	18.1	32.0	23.3
1981	17.8	21.4[c]	21.9	20.3	19.4	16.4	31.1	24.1
1982	16.6	20.5[c]	20.6	19.2	18.3	16.5	29.9	22.1
1983	16.7	19.8[c]	20.6	18.1	18.1	16.3	28.4	19.9

[a] Measured in current prices. Gross fixed capital formation covers private and government sectors except military.

[b] Data for years 1975 and after not strictly comparable to earlier years; frequent revisions in data series limit year-to-year comparisons.

[c] Preliminary.

Source: Department of Commerce, International Trade Administration.

B30. New Public and Private Construction Activity

Selected Calendar Years 1929-1986[a]

(Dollar Figures in Millions)

		Private Construction				Public Construction[b]			
Year	Total	Total	Residential Buildings	Non-residential Buildings[c]	Other[d]	Total	Federally Owned	State and Locally Owned	Public as Percent of Total New Construction
1929	$ 10,793	$ 8,307	$ 3,772	$ 2,694	$ 1,841	$ 2,486	$ 155	$ 2,331	23.0%
1939	8,198	4,389	2,786	786	817	3,809	759	3,050	46.5
1944	5,259	2,186	923	351	912	3,073	2,505	568	58.4
1946	14,308	12,077	6,656	3,362	2,059	2,231	865	1,366	15.6
1949	26,722	20,453	13,111	3,383	3,959	6,269	1,488	4,781	23.5
1959	55,392	39,322	24,251	8,859	6,212	16,070	3,724	12,346	29.0
1960	54,738	38,875	22,975	10,149	5,751	15,863	3,622	12,241	29.0
1961	56,445	39,297	23,107	10,734	5,456	17,148	3,879	13,269	30.4
1962	60,205	42,336	25,150	11,617	5,569	17,869	3,913	13,956	29.7
1963	64,812	45,455	27,874	11,646	5,935	19,357	4,001	15,356	29.9
1964	67,675	47,292	28,010	12,955	6,327	20,383	3,898	16,485	30.1
1965	73,747	51,685	27,934	16,509	7,242	22,062	4,014	18,048	29.9
1966	76,414	52,407	25,715	18,279	8,413	24,007	3,964	20,043	31.4
1967	78,082	52,546	25,568	17,589	9,389	25,536	3,475	22,061	32.7
1968	87,093	59,488	30,565	18,164	10,759	27,605	3,367	24,238	31.7
1969	93,917	65,953	33,200	21,155	11,598	27,964	3,313	24,651	29.8
1970	94,855	66,759	31,864	21,417	13,478	28,096	3,290	24,806	29.6
1971	109,950	80,079	43,267	22,479	14,333	29,871	3,983	25,888	27.2
1972	124,085	93,901	54,288	24,038	15,575	30,184	4,392	25,792	24.3
1973	137,917	105,412	59,727	27,584	18,101	32,505	4,851	27,654	23.6
1974	138,501	100,166	50,376	29,637	20,153	38,334	5,293	33,042	27.7
1975	134,535	93,651	46,472	26,407	20,772	40,884	6,318	34,566	30.4
1976	151,054	111,931	60,520	26,091	25,320	39,123	7,017	32,106	25.9
1977	173,975	135,801	80,956	28,695	26,150	38,174	7,320	30,855	21.9
1978	205,561	159,665	93,424	36,293	29,947	45,896	8,398	37,497	22.3
1979	230,413	181,621	99,030	47,298	35,293	48,792	8,564	40,227	21.2
1980	230,712	175,699	87,261	52,434	36,004	55,013	9,641	45,372	23.8
1981	239,111	185,762	86,566	60,818	38,378	53,349	10,413	42,935	22.3
1982	244,412	193,570	85,390	69,355	38,825	50,842	10,008	40,834	20.8
1983	279,242	228,527	126,554	65,675	36,298	50,715	10,557	40,158	18.2
1984	327,208	271,975	155,147	81,147	35,681	55,234	11,240	43,994	16.9
1985	355,571	292,792	158,817	95,317	38,658	62,780	12,364	50,416	17.7
1986	377,906	306,698	175,593	93,484	37,618	71,208	12,809	58,398	18.8

[a] Years prior to 1946 not strictly comparable to other years. Data for Alaska and Hawaii included beginning 1959. For public construction, data beginning 1975 not directly comparable to prior data.

[b] For public construction by type, see Table B31.

[c] Excludes farm.

[d] Public utilities, nonresidential farm, and all other private.

Source: Department of Commerce, Bureau of the Census.

B31. Value of New Public Construction by Type[a]

Selected Calendar Years 1929-1986[b]

($Millions)

Year	Total	Housing and Redevelopment Buildings	Nonresidential Buildings		Sewer and Water Systems	Highways and Streets	Conservation and Development	Military Facilities[c]	All Other[d]
			Total	Educational					
1929	$ 2,488	-	$ 659	$ 389	$ 253	$ 1,266	$ 115	$ 19	$ 174
1939	3,809	$ 65	970	468	371	1,381	570	125	327
1944	3,073	211	1,361	41	79	362	163	837	60
1946	2,231	374	354	101	194	764	260	188	97
1949	6,269	359	2,049	934	619	2,015	852	137	238
1959	16,070	962	4,514	2,656	1,467	5,761	1,121	1,465	780
1960	15,863	716	4,759	2,818	1,487	5,437	1,175	1,366	887
1961	17,148	842	5,169	3,052	1,581	5,854	1,384	1,371	947
1962	17,869	938	5,154	2,984	1,754	6,365	1,523	1,266	869
1963	19,357	531	6,003	3,477	1,829	7,084	1,694	1,179	1,037
1964	20,383	567	6,610	3,790	2,281	7,133	1,750	910	1,132
1965	22,062	603	7,290	4,284	2,461	7,550	2,019	830	1,309
1966	24,007	655	8,265	5,333	2,366	8,405	2,194	727	1,395
1967	25,536	709	9,273	5,988	2,328	8,591	2,124	695	1,816
1968	27,605	746	9,693	6,061	3,065	9,321	1,973	808	1,999
1969	27,964	1,047	10,183	5,868	2,680	9,250	1,783	879	2,142
1970	28,096	1,107	9,550	5,619	2,638	9,981	1,908	718	2,194
1971	29,871	1,136	10,261	5,564	2,825	10,658	2,095	901	1,995
1972	30,184	875	10,625	5,720	2,778	10,429	2,172	1,087	2,218
1973	32,505	941	12,054	6,647	3,022	10,505	2,313	1,166	2,504
1974	38,334	1,006	13,984	7,310	4,092	12,065	2,714	1,185	3,290
1975	40,884	754	14,720	7,760	6,566	10,854	3,257	1,389	3,345
1976	39,123	720	13,039	6,342	6,972	9,743	3,742	1,630	3,276
1977	38,174	908	11,891	5,459	7,184	9,380	3,862	1,429	3,520
1978	45,896	1,053	14,188	6,264	9,426	10,706	4,457	1,502	4,563
1979	48,792	1,212	14,346	6,903	9,788	11,996	4,588	1,647	5,215
1980	55,013	1,648	16,869	8,050	10,437	13,770	5,091	1,880	5,318
1981	53,349	1,722	16,070	6,737	8,939	13,599	5,300	1,964	5,755
1982	50,842	1,658	15,339	5,927	8,431	13,292	5,027	2,205	4,890
1983	50,715	1,700	15,576	5,374	7,343	14,143	4,820	2,544	4,590
1984	55,234	1,636	16,247	5,557	8,862	16,341	4,654	2,839	4,654
1985	62,780	1,511	18,661	6,708	9,860	19,998	4,954	3,283	4,512
1986	71,208	1,470	22,541	8,511	11,649	21,260	4,729	3,894	5,665

[a] "Public" construction relates to government ownership, not source of funds.

[b] Beginning in 1959, data include Alaska and Hawaii. Years prior to 1946 not strictly comparable to other years. Data beginning 1975 not directly comparable to prior data.

[c] Beginning in 1963, military hospitals are included in the nonresidential buildings category.

[d] Includes publicly owned parks and playgrounds, memorials, public service enterprises, etc., and in 1942-1944, petroleum pipelines.

Source: Department of Commerce, Bureau of the Census.

B32. Number of New Housing Starts

Calendar Years 1960-1986

(Thousands of Units)

			Privately Owned			Percent Change from Previous Year		
Year	Total	Publicly Owned	Total	Single Family	Multi-family	Total	Publicly Owned	Privately Owned
1960	1,296.1	43.9	1,252.2	994.7	257.5	-16.6	19.6	-17.5
1961	1,365.0	52.0	1,313.0	974.3	338.7	5.3	18.5	4.9
1962	1,492.5	29.6	1,462.9	991.4	471.5	9.3	-43.1	11.4
1963	1,634.9	31.7	1,603.2	1,012.4	590.8	10.1	7.1	9.6
1964	1,561.0	32.2	1,528.8	970.5	558.3	-4.5	1.6	-4.6
1965	1,509.7	36.9	1,472.8	963.7	509.1	-3.3	14.6	-3.7
1966	1,195.8	30.9	1,164.9	778.6	386.3	-20.8	-16.3	-20.9
1967	1,321.9	30.3	1,291.6	843.9	447.7	10.5	-1.9	10.9
1968	1,545.4	37.8	1,507.6	899.4	608.2	16.9	24.7	16.7
1969	1,499.5	32.7	1,466.8	810.6	656.2	-3.0	-13.5	-2.7
1970	1,469.0	35.4	1,433.6	812.9	620.7	-2.0	8.3	-2.3
1971	2,084.5	32.3	2,052.2	1,151.0	901.2	41.9	-8.8	43.2
1972	2,378.5	21.9	2,356.6	1,309.2	1,047.4	27.1	-32.2	14.8
1973	2,057.5	12.2	2,045.3	1,132.0	913.3	-13.5	-44.3	-13.2
1974	1,352.5	14.8	1,337.7	888.1	449.6	-34.3	21.3	-34.6
1975	1,171.4	10.9	1,160.4	892.2	268.2	-13.4	-26.4	-13.3
1976	1,547.6	10.1	1,537.5	1,162.4	375.1	32.1	-7.3	32.5
1977	2,001.7	14.6	1,987.1	1,450.9	536.2	29.3	44.6	29.2
1978	2,036.1	15.8	2,020.3	1,433.3	587.0	1.7	8.2	1.7
1979	1,760.0	14.8	1,745.1	1,194.1	551.0	-13.6	-6.3	-13.6
1980	1,312.6	20.4	1,292.2	852.2	440.0	-25.4	37.8	-26.0
1981	1,100.3	16.1	1,084.2	705.4	378.8	-16.2	-21.1	-16.1
1982	1,072.0	9.8	1,062.2	662.6	399.6	-2.6	-39.1	-2.0
1983	1,712.5	9.4	1,703.0	1,067.6	635.4	59.7	-4.1	60.3
1984	1,755.8	6.3	1,749.5	1,084.2	665.3	2.5	-33.0	2.7
1985	1,745.0	3.1	1,741.8	1,072.4	669.4	-.6	-50.8	-.4
1986	1,807.1	1.7	1,805.4	1,179.4	626.0	3.6	-45.2	3.7

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

B33. Income of Farm Operators in Current and in Constant (1982) Dollars

Selected Calendar Years 1910-1986

Year	Current Income ($Millions)						Income of Farm Operator Families in 1982 Dollars				Number of Farms (Thousands)
			Gross Farm Income				Net Income From Farming		Personal Income of Farm Population[c]		
	Net Farm Income[a]	Production Expenses	Total	Nonmoney and Other Farm Income[b]	Cash Receipts From Marketings	Government Payments	Total ($Billions)	Per Farm	Total ($Millions)	Per Capita	
1910-14[d]	$ 3,984	$ 3,790	$ 7,774	$ 1,845	$ 5,929	-	$ 20.1	$ 3,134	n.a.	n.a.	6,429
1915-19[d]	7,029	6,187	13,216	2,640	10,576	-	25.5	3,930	n.a.	n.a.	6,479
1920-24[d]	5,086	7,318	12,404	2,604	9,801	-	13.9	2,131	n.a.	n.a.	6,500
1925-29[d]	6,101	7,520	13,621	2,698	10,923	-	17.2	2,652	n.a.	n.a.	6,475
1930-34[d]	3,023	5,207	8,230	1,740	6,374	$ 116	10.1	1,524	n.a.	n.a.	6,672
1935-39[d]	4,873	5,824	10,698	2,224	7,994	479	17.0	2,565	$ 14,962	$ 585	6,611
1940	4,482	6,858	11,340	2,235	8,382	723	34.5	2,461	18,088	593	6,350
1942	9,853	10,040	19,893	3,678	15,565	650	67.0	4,763	28,873	998	6,202
1944	11,705	12,333	24,038	2,726	20,536	776	76.5	5,416	31,508	1,271	6,003
1946	15,068	14,500	29,568	3,994	24,802	772	77.7	1,311	34,232	1,347	5,926
1948	17,664	18,790	36,454	5,970	30,227	257	74.8	1,289	32,999	1,354	5,803
1950	13,648	19,455	33,103	4,359	28,461	283	57.1	1,011	28,218	1,225	5,648
1952	14,961	22,790	37,751	4,948	32,528	275	58.7	1,179	27,679	1,273	5,198
1954	12,373	21,808	34,181	4,092	29,832	257	47.0	979	22,781	1,198	4,798
1956	11,254	22,705	33.959	3,004	30,401	554	40.0	886	21,682	1,158	4,514
1958	13,167	25,790	38,957	4,413	33,456	1,088	44.3	1,046	22,181	1,296	4,233
1960	11,212	27,376	38,588	3,873	34,012	703	36.3	916	20,701	1,324	3,963
1962	12,063	30,279	42,342	4,128	36,468	1,746	37.8	1,024	21,785	1,522	3,692
1964	10,489	31,812	42,301	2,797	37,325	2,179	31.9	923	21,265	1,558	3,457
1966	13,962	36,507	50,469	3,756	43,436	3,277	39.9	1,225	24,499	2,113	3,257
1968	12,323	39,524	51,847	4,201	44,183	3,462	32.7	1,065	23,128	2,212	3,071
1970	14,366	44,452	58,818	4,592	50,509	3,717	34.2	1,160	23,616	2,432	2,949
1972	19,457	51,689	71,146	6,078	61,106	3,962	41.8	1,462	27,724	2,885	2,860
1974	27,266	70,981	98,247	5,326	92,391	530	50.5	1,807	30,567	3,299	2,795
1975	25,547	75,043	100,590	10,881	88,902	807	43.1	1,710	25,118	3,110	2,521
1976	20,176	82,741	102,719	6,630	95,355	734	32.0	1,282	21,421	2,846	2,497
1977	19,882	88,884	108,766	10,713	96,235	1,818	29.5	1,201	20,799	3,358	2,456
1978	25,197	103,250	128,447	13,057	112,360	3,030	34.9	1,433	24,327	3,742	2,436
1979	27,416	123,304	150,720	17,815	131,529	1,376	34.9	1,435	24,418	3,912	2,432
1980	16,134	133,139	149,273	8,251	139,737	1,285	18.8	773	18,799	3,107	2,433
1981	26,879	139,444	166,323	22,774	141,616	1,933	28.6	1,175	20,260	3,499	2,434
1982	23,525	139,980	163,505	17,418	142,595	3,492	23.5	979	17,021	3,029	2,401
1983	12,689	140,377	153,066	7,190	136,580	9,298	12.2	515	15,727	2,717	2,370
1984	32,022	142,669	174,691	23,946	142,314	8,431	29.7	1,276	n.a.	n.a.	2,328
1985	32,337	133,694	166,031	14,133	144,193	7,705	29.0	1,275	n.a.	n.a.	2,275
1986	37,490	122,051	159,541	12,542	135,185	11,814	32.8	1,483	n.a.	n.a.	2,212

[a] Net farm income is the difference between total gross farm income and production expenses.

[b] Nonmoney income includes value of farm products consumed directly in farm households and gross rental value of farm dwellings. Other farm income includes recreation, machine hire and customwork receipts.

[c] Income from all sources, including off-farm.

[d] Annual average for period.

Source: Department of Agriculture, Economics and Statistics Service.

B34. Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio

Calendar Years 1946-1986[a]

(1977=100)

Year	Farm Output	Prices Received by Farmers	Prices Paid by Farmers[b]	Ratio of Prices Received to Prices Paid (Percent)[c]
1946	60	52	30	113%
1947	58	60	35	115
1948	63	63	38	110
1949	62	55	36	100
1950	61	56	37	101
1951	63	66	41	107
1952	66	63	42	100
1953	66	56	40	92
1954	66	54	40	89
1955	69	51	40	84
1956	69	50	40	83
1957	67	51	42	82
1958	73	55	43	85
1959	74	53	43	81
1960	76	52	44	80
1961	76	53	44	79
1962	77	53	45	80
1963	80	53	45	78
1964	79	52	45	76
1965	82	54	47	76
1966	79	58	49	79
1967	83	55	49	73
1968	85	56	51	73
1969	85	59	53	73
1970	84	60	55	72
1971	92	62	58	70
1972	91	69	62	7[illegible]
1973	93	98	71	91
1974	88	105	81	86
1975	95	101	89	76
1976	97	102	95	71
1977	100	100	100	66
1978	104	115	108	70
1979	111	132	123	71
1980	104	134	138	65
1981	118	139	151	61
1982	116	133	157	56
1983	96	135	161	56
1984	112	142	164	57
1985	119	128	163	52
1986	113	123	161	51

[a] Annual averages.
[b] Includes interest, taxes, and wage rates.
[c] Calculated from indexes on base 1910-1914 = 100.
Source: Department of Agriculture.

B35. Indexes of Producer Prices and Consumer Prices

Calendar Years 1915-1986

	Producer Prices		Consumer Prices	
Year	1957-59 = 100	1967 = 100	1957-59 = 100	1967 = 100
1915	38.0	35.8	35.4	30.4
1916	46.8	44.1	38.0	32.7
1917	64.3	60.6	44.7	38.4
1918	71.7	67.6	52.4	45.1
1919	75.8	71.4	60.3	51.8
1920	84.5	79.6	69.8	60.0
1921	53.4	50.3	62.3	53.6
1922	52.9	49.9	58.4	50.2
1923	55.1	51.9	59.4	51.1
1924	53.6	50.5	59.6	51.2
1925	56.6	53.3	61.1	52.5
1926	54.8	51.6	61.6	53.0
1927	52.3	49.3	60.5	52.0
1928	53.0	50.0	59.7	51.3
1929	52.1	49.1	59.7	51.3
1930	47.3	44.6	58.2	50.0
1931	39.9	37.6	53.0	45.6
1932	35.6	33.6	47.6	40.9
1933	36.1	34.0	45.1	38.8
1934	41.0	38.6	46.6	40.1
1935	43.8	41.3	47.8	41.1
1936	44.2	41.7	48.3	41.5
1937	47.2	44.5	50.0	43.0
1938	43.0	40.5	49.1	42.2
1939	42.2	39.8	48.4	41.6
1940	43.0	40.5	48.8	42.0
1941	47.8	45.1	51.3	44.1
1942	54.0	50.9	56.8	48.8
1943	56.5	53.3	60.3	51.8
1944	56.9	53.6	61.3	52.7
1945	57.9	54.6	62.7	53.9
1946	66.1	62.3	68.0	58.5
1947	81.2	76.5	77.8	66.9
1948	87.9	82.8	83.8	72.1
1949	83.5	78.7	83.0	71.4
1950	86.8	81.8	83.8	72.1
1951	96.7	91.1	90.5	77.8
1952	94.0	88.6	92.5	79.5
1953	92.7	87.4	93.2	80.1
1954	92.9	87.6	93.6	80.5
1955	93.2	87.8	93.3	80.2
1956	96.2	90.7	94.7	81.4
1957	99.0	93.3	98.0	84.3
1958	100.4	94.6	100.7	86.6
1959	100.6	94.8	101.5	87.3
1960	100.7	94.9	103.1	88.7
1961	100.3	94.5	104.2	89.6
1962	100.6	94.8	105.4	90.6
1963	100.3	94.5	106.7	91.7
1964	100.5	94.7	108.1	92.9
1965	102.5	96.6	109.9	94.5
1966	105.9	99.8	113.1	97.2
1967	106.1	100.0	116.3	100.0
1968	108.8	102.5	121.2	104.2
1969	113.0	106.5	127.7	109.8
1970	117.1	110.4	135.3	116.3
1971	120.8	113.9	141.1	121.3
1972	126.4	119.1	145.7	125.3
1973	142.9	134.7	154.8	133.1
1974	169.9	160.1	171.8	147.7
1975	185.6	174.9	187.5	161.2
1976	194.2	183.0	198.3	170.5
1977	206.1	194.2	211.1	181.5
1978	222.1	209.3	227.0	195.4
1979	250.0	235.6	252.6	217.4
1980	285.0	268.6	286.8	246.8
1981	311.4	293.4	316.5	272.4
1982	317.6	299.3	335.9	289.1
1983	321.6	303.1	346.7	298.4
1984	329.3	310.3	361.5	311.1
1985	327.6	308.7	374.4	322.2
1986	318.1	299.8	381.6	328.4

Source: Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B36. Purchasing Power of the Dollar

Calendar Years 1915-1986

Year	Producer Price Index		Consumer Price Index		Year	Producer Price Index		Consumer Price Index	
	1957-59 Dollar = 100	1967 Dollar = 100	1957-59 Dollar = 100	1967 Dollar = 100		1957-59 Dollar = 100	1967 Dollar = 100	1957-59 Dollar = 100	1967 Dollar = 100
1915	2.63	2.79	2.82	3.29	1952	1.06	1.13	1.08	1.26
1917	1.56	1.65	2.24	2.60	1953	1.08	1.14	1.07	1.25
1919	1.32	1.40	1.66	1.93	1954	1.08	1.14	1.07	1.24
1920	1.18	1.26	1.43	1.67	1955	1.07	1.14	1.07	1.25
1921	1.87	1.99	1.61	1.87	1956	1.04	1.10	1.06	1.23
1922	1.89	2.00	1.71	1.99	1957	1.01	1.07	1.02	1.19
1923	1.81	1.93	1.68	1.96	1958	1.00	1.06	.99	1.15
1924	1.87	1.98	1.68	1.95	1959	.99	1.05	.98	1.15
1925	1.77	1.88	1.64	1.90	1960	.99	1.05	.97	1.13
1926	1.82	1.94	1.62	1.89	1961	1.00	1.06	.96	1.12
1927	1.91	2.03	1.65	1.92	1962	.99	1.05	.95	1.10
1928	1.89	2.00	1.68	1.95	1963	1.00	1.06	.94	1.09
1929	1.92	2.04	1.68	1.95	1964	1.00	1.06	.93	1.08
1930	2.11	2.24	1.72	2.00	1965	.98	1.04	.91	1.06
1931	2.51	2.66	1.89	2.19	1966	.94	1.00	.88	1.03
1932	2.81	2.98	2.10	2.44	1967	.94	1.00	.86	1.00
1933	2.77	2.94	2.22	2.58	1968	.92	.98	.83	.96
1934	2.44	2.59	2.15	2.49	1969	.88	.94	.78	.91
1935	2.28	2.42	2.09	2.43	1970	.85	.91	.74	.86
1936	2.26	2.40	2.07	2.41	1971	.83	.88	.71	.82
1937	2.12	2.25	2.00	2.33	1972	.79	.84	.69	.80
1938	2.33	2.47	2.04	2.37	1973	.70	.74	.65	.75
1939	2.37	2.51	2.07	2.40	1974	.59	.62	.58	.68
1940	2.33	2.47	2.05	2.38	1975	.54	.57	.53	.62
1941	2.09	2.22	1.95	2.27	1976	.51	.55	.50	.59
1942	1.85	1.96	1.76	2.05	1977	.49	.51	.47	.55
1943	1.77	1.88	1.36	1.93	1978	.45	.48	.44	.51
1944	1.76	1.87	1.63	1.90	1979	.40	.42	.40	.46
1945	1.73	1.83	1.59	1.86	1980	.35	.37	.35	.41
1946	1.51	1.61	1.47	1.71	1981	.32	.34	.32	.37
1947	1.23	1.31	1.29	1.49	1982	.31	.33	.30	.35
1948	1.14	1.21	1.19	1.39	1983	.31	.33	.29	.34
1949	1.20	1.27	1.20	1.40	1984	.30	.32	.28	.32
1950	1.15	1.22	1.19	1.39	1985	.31	.32	.27	.31
1951	1.03	1.10	1.10	1.29	1986	.31	.33	.26	.30

Source: Computed from data in Table B35.

B37. Implicit Price Deflators for Gross Domestic Product and Selected Components

Calendar Years 1929-1986

(Index Numbers 1982=100)

Year	Gross National Product	Personal Consumption Expenditures	Gross Private Domestic Investment: Nonresidential Structures and Producers' Goods	Gross Private Domestic Investment: Residential Structures	Government Purchases of Goods and Services
1929	14.6	16.4	11.8	11.2	9.4
1930	14.2	15.9	11.2	10.9	9.2
1931	13.0	14.3	10.6	10.0	8.9
1932	11.5	12.6	9.6	8.2	8.2
1933	11.2	12.1	9.8	8.1	8.4
1934	12.2	13.2	10.3	8.9	9.1
1935	12.5	13.5	10.7	8.8	9.1
1936	12.5	13.7	10.6	9.2	9.2
1937	13.1	14.2	11.4	10.1	9.5
1938	12.9	14.0	11.3	10.4	9.6
1939	12.7	13.9	11.5	10.5	9.4
1940	13.0	14.1	11.9	10.9	9.5
1941	13.8	15.2	12.7	11.9	10.6
1942	14.7	16.8	13.3	12.8	12.4
1943	15.1	18.4	13.8	13.8	12.5
1944	15.3	19.4	14.0	14.9	12.3
1945	15.7	20.2	14.3	15.8	11.8
1946	19.4	22.0	16.4	17.5	12.3
1947	22.1	24.3	19.3	21.1	14.7
1948	23.6	25.7	21.0	22.8	16.3
1949	23.5	25.6	21.7	23.0	17.3
1950	23.9	26.2	22.4	23.7	16.8
1951	25.1	27.8	24.2	25.4	18.3
1952	25.5	28.4	24.4	26.1	19.4
1953	25.9	29.0	25.1	26.3	19.8
1954	26.3	29.1	25.2	26.4	20.1
1955	27.2	29.5	25.8	27.0	20.8
1956	28.1	30.1	27.7	27.9	21.9
1957	29.1	31.0	29.5	28.0	22.9
1958	29.7	31.6	29.5	28.0	24.1
1959	30.4	32.3	30.2	28.0	24.6
1960	30.9	32.9	30.6	28.2	24.9
1961	31.2	33.3	30.5	28.2	25.4
1962	31.9	33.9	30.9	28.3	26.3
1963	32.4	34.4	31.3	28.2	26.9
1964	32.9	35.0	31.5	28.5	27.6
1965	33.8	35.6	32.1	29.0	28.5
1966	35.0	36.7	33.3	29.9	29.8
1967	35.9	37.6	34.4	30.9	31.2
1968	37.7	39.3	35.9	32.5	33.1
1969	39.8	41.0	37.9	35.6	35.1
1970	42.0	42.9	39.9	37.0	38.1
1971	44.4	44.9	42.4	39.0	41.0
1972	46.5	46.7	44.4	41.2	43.8
1973	49.5	49.6	46.0	44.8	47.1
1974	54.0	54.8	50.5	49.8	52.2
1975	59.3	59.2	57.9	54.2	57.7
1976	63.1	62.6	61.9	58.0	61.5
1977	67.3	66.7	66.1	64.6	65.8
1978	72.2	71.6	71.5	72.6	70.4
1979	78.6	78.2	77.8	81.4	76.8
1980	85.7	86.6	85.1	89.4	85.5
1981	94.0	94.6	93.4	96.6	93.4
1982	100.0	100.0	100.0	100.0	100.0
1983	103.9	104.1	98.8	102.2	104.0
1984	107.7	108.1	97.9	106.0	108.6
1985	111.2	111.8	97.5	108.2	112.6
1986	114.1	114.3	98.5	111.1	115.3

Source: Department of Commerce, Bureau of Economic Analysis.

B38. Selected Bond Yields and Interest Rates

Average for Calendar Years 1950-1986

(Percent Per Year)

Year	U.S. Treasury 3-Month Bills (New Issues)[a]	High-grade Municipal Bonds (Standard & Poor's)	Corporate Bonds-Aaa (Moody's)	New Home Mortgage Yields[b] (FHLBB)	Bank Prime Rate	Federal Reserve Discount Rate[c]
1950	1.218%	1.98%	2.62%	-	2.07%	1.59%
1951	1.552	2.00	2.86	-	2.56	1.75
1952	1.766	2.19	2.96	-	3.00	1.75
1953	1.931	2.72	3.20	-	3.17	1.99
1954	.953	2.37	2.90	-	3.05	1.60
1955	1.753	2.53	3.06	-	3.16	1.89
1956	2.658	2.93	3.36	-	3.77	2.77
1957	3.267	3.60	3.89	-	4.20	3.12
1958	1.839	3.56	3.79	-	3.83	2.15
1959	3.405	3.95	4.38	-	4.48	3.36
1960	2.928	3.73	4.41	-	4.82	3.53
1961	2.378	3.46	4.35	-	4.50	3.00
1962	2.778	3.18	4.33	-	4.50	3.00
1963	3.157	3.23	4.26	5.89%	4.50	3.23
1964	3.549	3.22	4.40	5.82	4.50	3.55
1965	3.954	3.27	4.49	5.81	4.54	4.04
1966	4.881	3.82	5.13	6.25	5.63	4.50
1967	4.321	3.98	5.51	6.46	5.61	4.19
1968	5.339	4.51	6.18	6.97	6.30	5.16
1969	6.677	5.81	7.03	7.80	7.96	5.87
1970	6.458	6.51	8.04	8.45	7.91	5.95
1971	4.348	5.70	7.39	7.74	5.72	4.88
1972	4.071	5.27	7.21	7.60	5.25	4.50
1973	7.041	5.18	7.44	7.96	8.03	6.44
1974	7.886	6.09	8.57	8.92	10.81	7.83
1975	5.838	6.89	8.83	9.00	7.86	6.25
1976	4.989	6.49	8.43	9.00	6.84	5.50
1977	5.265	5.56	8.02	9.02	6.83	5.46
1978	7.221	5.90	8.73	9.56	9.06	7.46
1979	10.041	6.39	9.63	10.78	12.67	10.28
1980	11.506	8.51	11.94	12.66	15.27	11.77
1981	14.029	11.23	14.17	14.70	18.87	13.42
1982	10.686	11.57	13.79	15.14	14.86	11.02
1983	8.630	9.48	12.04	12.57	10.79	8.50
1984	9.580	10.15	12.71	12.38	12.04	8.80
1985	7.480	9.18	11.37	11.55	9.93	7.69
1986	5.980	7.38	9.02	10.17	8.33	6.33

---

[a] Rate on new issues within period; bank-discount basis.

[b] Effective rate (in the primary market) on conventional mortgages, reflecting fees and charges as well as contract rate and assuming on the average repayment in 10 years. Beginning 1973, data not strictly comparable with prior rates.

[c] Applies to Federal Reserve Bank of New York.

Source: Compiled by Council of Economic Advisers; basic data from Treasury Department, Board of Governors of the Federal Reserve System, Federal Home Loan Bank Board (FHLBB), Moody's Investors Service, and Standard & Poor's Corporation.

B39. Business Cycle Expansions and Contractions

Period 1854-1982

Business Cycle Reference Dates		Duration in Months			
		Contraction (Trough from Previous Peak)	Expansion (Trough to Peak)	Cycle	
				Trough from Previous Trough	Peak from Previous Peak
Trough	Peak				
December 1854	June 1857	-	30	-	-
December 1858	October 1860	18	22	48	40
June 1861	April 1865	8	46 [a]	30	54 [a]
December 1867	June 1869	32 [a]	18	78 [a]	50
December 1870	October 1873	18	34	36	52
March 1879	March 1882	65	36	99	101
May 1885	March 1887	38	22	74	60
April 1888	July 1890	13	27	35	40
May 1891	January 1893	10	20	37	30
June 1894	December 1895	17	18	37	35
June 1897	June 1899	18	24	36	42
December 1900	September 1902	18	21	42	39
August 1904	May 1907	23	33	44	56
June 1908	January 1910	13	19	46	32
January 1912	January 1913	24	12	43	36
December 1914	August 1918	23	44 [a]	35	67 [a]
March 1919	January 1920	7 [a]	10	51 [a]	17
July 1921	May 1923	18	22	28	40
July 1924	October 1926	14	27	36	41
November 1927	August 1929	13	21	40	34
March 1933	May 1937	43	50	64	93
June 1938	February 1945	13	80 [a]	63	93 [a]
October 1945	November 1948	8 [a]	37	88 [a]	45
October 1949	July 1953	11	45 [a]	48	56 [a]
May 1954	August 1957	10 [a]	39	55 [a]	49
April 1958	April 1960	8	24	47	32
February 1961	December 1969	10	106 [a]	34	116 [a]
November 1970	November 1973	11 [a]	36	117 [a]	47
March 1975	January 1980	16	58	52	74
July 1980	July 1981	6	12	64	18
November 1982		16	-	28	-
Average, all cycles:					
1854-1982 (30 cycles)		18	33	51	51 [b]
1854-1919 (16 cycles)		22	27	48	49 [c]
1919-1945 (6 cycles)		18	35	53	53
1945-1982 (8 cycles)		11	45	56	55
Average, peacetime cycles:					
1854-1982 (25 cycles)		19	27	46	46 [d]
1854-1919 (14 cycles)		22	24	46	47 [e]
1919-1945 (5 cycles)		20	26	46	45
1945-1982 (6 cycles)		11	34	46	44

[a] Indicates wartime expansions (Civil War, World Wars I and II, Korean War, and Vietnam War), postwar contractions, and full cycles including wartime expansions.

[b] 29 cycles.

[c] 15 cycles.

[d] 24 cycles.

[e] 13 cycles.

Source: National Bureau of Economic Research, Inc.

B40. Net Stock of Fixed Reproducible Tangible Wealth in Current and Constant (1982) Dollars

End of Selected Calendar Years 1929-1985

($Billions)

Type of Wealth	1929	1935	1945	1950	1955	1960	1965	1970	1975	1980	1984	1985
Current Dollars												
Net stock, total	$ 279	$ 222	$ 479	$ 758	$ 1,068	$ 1,347	$ 1,701	$ 2,637	$ 4,600	$ 8,312	$ 10,380	$ 10,896
Private business	203	152	250	476	662	846	1,062	1,637	2,934	5,484	6,959	7,232
Nonresidential equipment	32	23	38	95	141	192	244	395	719	1,337	1,729	1,812
Nonresidential structures	73	55	76	132	179	228	292	470	852	1,471	1,918	1,987
Residential	97	74	136	249	342	426	526	722	1,364	2,676	3,311	3,433
Government	37	44	182	174	248	307	403	627	1,070	1,808	2,128	2,269
Nonresidential equipment:												
Military	1	1	77	29	50	54	64	77	101	180	299	325
Other	1	2	12	9	17	21	25	40	60	93	117	126
Nonresidential structures	35	41	90	131	174	222	301	493	876	1,478	1,644	1,749
Residential	a	a	3	5	7	10	12	18	33	57	68	69
Households (consumer durables)	39	26	46	108	157	194	236	372	596	1,020	1,294	1,395
Constant (1982) Dollars												
Net stock, total	$ 2,392	$ 2,260	$ 2,961	$ 3,073	$ 3,806	$ 4,487	$ 5,397	$ 6,566	$ 7,743	$ 8,972	$ 9,735	$ 10,056
Private business	1,908	1,719	1,629	2,042	2,501	2,979	3,567	4,313	5,130	6,005	6,520	6,729
Nonresidential equipment	1,258	196	242	395	505	579	695	940	1,193	1,506	1,655	1,726
Nonresidential structures	765	685	569	629	738	879	1,046	1,272	1,462	1,632	1,788	1,841
Residential	986	839	817	1,108	1,257	1,521	1,825	2,100	2,476	2,867	3,077	3,161
Government	329	409	1,196	789	968	1,119	1,351	1,594	1,753	1,878	1,977	2,007
Nonresidential equipment:												
Military	11	8	572	133	173	164	181	178	176	208	272	287
Other	8	15	77	36	57	62	71	91	97	103	112	117
Nonresidential structures	309	386	587	600	713	860	1,056	1,275	1,420	1,506	1,530	1,539
Residential	a	a	19	19	25	34	43	51	60	61	64	64
Households (consumer durables)	155	131	136	243	337	389	480	659	860	1,090	1,239	1,320

[a] Represents or rounds to zero.

Source: Department of Commerce, Bureau of Economic Analysis.

B41. Measures and Components of the Money Supply

December Averages 1980-1986[a]

($Billions)

Item	1980	1981	1982	1983	1984	1985	1986
Measures[b]							
M-1	$ 416.6	$ 443.2	$ 481.3	$ 526.9	$ 557.5	$ 627.0	$ 730.5
M-2	1,633.1	1,795.5	1,953.8	2,184.6	2,369.1	2,569.6	2,800.1
M-3	1,990.9	2,236.4	2,443.1	2,692.8	2,985.7	3,205.6	3,489.1
L	2,327.6	2,598.9	2,853.0	3,154.6	3,529.3	3,838.6	4,141.1
Components[c]							
Currency	116.7	124.1	134.3	148.3	158.5	170.6	183.5
Demand deposits	265.2	234.6	237.9	242.3	248.3	272.2	308.3
Savings deposits	400.8	344.3	357.3	306.2	288.8	303.6	366.3
Small-denomination time deposits[d]	728.7	823.3	851.0	783.8	885.3	884.2	853.5
Large-denomination time deposits[e]	259.8	302.1	326.2	326.2	417.0	436.1	447.1

---

[a] Averages of daily figures seasonally adjusted.

[b] Measures consist of components as follows: M1 = currency outside the Treasury, Federal Reserve Banks, and the vaults of commercial banks; traveler's checks of non-bank issuers; demand deposits at all commercial banks other than those due to domestic banks, the U.S. government, and foreign banks and official institutions less cash items in the process of collection and Federal Reserve float; and negotiable order of withdrawal (NOW) and automatic transfer service (ATS) accounts at banks and thrift institutions, credit union share draft (CUSD) accounts, and demand deposits at mutual savings banks; M2 = M1 plus savings and small-denomination time deposits at all depository institutions, overnight repurchase agreements at commercial banks, overnight Eurodollars held by U.S. residents other than banks at Caribbean branches of member banks, and balances of money market mutual funds (general purpose and broker/dealer); M3 = M2 plus large-denomination time deposits at all depository institutions and term RPs at commercial banks and savings and loan associations and balances of institution-only money market mutual funds; L = M3 plus other liquid assets such as term Eurodollars held by U.S. residents other than banks, bankers acceptances, commercial paper, Treasury bills and other liquid Treasury securities, and U.S. savings bonds.

[c] Selected.

[d] Issued in amounts of less than $100,000.

[e] Issued in amounts of $100,000 or more. Net of the holdings of domestic banks, thrift institutions, the U.S. Government, money market mutual funds, and foreign banks and official institutions.

Source: Board of Governors of the Federal Reserve System.

B42. Net Financial Investment of Households[a]

Selected Calendar Years 1960-1986

($Billions)

Category	1960	1970	1980	1985	1986
Net financial investment	$ 12.2	$ 51.5	$ 131.7	$ 153.5	$ 147.2
Net acquisition of financial assets	30.1	74.6	260.1	466.0	436.3
Deposits, plus credit market instruments[b]	21.0	56.3	190.8	343.1	261.6
Deposits	13.7	52.4	158.5	181.0	246.5
Checkable deposits and currency	1.7	8.8	10.2	39.0	98.1
Small time and savings deposits	11.7	30.1	83.4	144.5	120.7
Large time deposits	.4	13.4	40.4	-14.6	-14.9
Money market fund shares	-	-	24.5	12.1	42.6
Credit market instruments	7.3	3.9	32.3	162.2	15.1
U.S. Government securities	-.5	-4.6	23.5	59.3	-2.1
Tax-exempt obligations	2.6	-.9	7.0	47.9	-8.2
Corporate and foreign bonds	.7	10.7	-13.2	11.8	34.7
Mortgages	2.8	2.4	17.5	3.3	1.1
Open-market paper	1.7	-3.7	-2.4	39.9	-10.4
Mutual fund shares	1.4	2.6	1.1	69.8	154.1
Other corporate equities	-2.0	-4.3	-12.0	-102.2	-132.3
Life insurance reserves	3.2	5.3	9.7	10.7	17.5
Pension funds	8.3	18.6	108.8	183.4	183.8
Net investment in noncorporate business	-2.5	-5.6	-49.1	-65.8	-85.1
Security credit	.1	-.9	5.2	12.5	8.7
Miscellaneous assets	.5	2.6	5.6	14.5	28.1
Net increase in liabilities	17.9	23.1	128.5	312.4	289.1
Credit market instruments	17.7	23.9	118.4	293.4	279.3
Home mortgages	11.7	13.4	96.4	151.0	195.6
Other mortgages	.8	1.2	1.9	2.4	2.4
Installment consumer credit	3.9	4.4	.1	77.7	55.3
Other consumer credit	.4	1.1	2.8	16.8	10.5
Tax-exempt debt	-	-	3.1	30.2	-2.2
Bank loans, n.e.c.	[c]	1.3	5.3	6.9	11.1
Other loans	.8	2.6	8.8	8.3	6.6
Security	-.1	-1.8	6.5	16.7	8.6
Trade debt	.1	.6	2.3	2.2	2.5
Miscellaneous	.2	.4	1.2	.1	-1.3

[a] Includes personal trusts and nonprofit corporations.
[b] Excludes corporate equities.
[c] Less than $50 million.
Source: Board of Governors of the Federal Reserve System.

B43. Financial Assets and Liabilities of Households[a]

End of Selected Calendar Years 1970-1986

($Billions)

Category	1970	1980	1985	1986
Total financial assets	$ 2,499.3	$ 6,563.3	$ 9,915.4	$ 10,785.3
Deposits and credit market instruments[b]	792.8	2,160.3	3,693.7	3,950.6
Deposits	544.5	1,608.5	2,616.6	2,860.3
Demand deposits and currency	118.2	270.7	405.6	503.7
Small time and savings deposits	409.9	1,141.6	1,831.1	1,949.1
Large time deposits	16.4	131.2	165.4	150.4
Money market fund shares	-	64.9	214.5	257.1
Credit market instruments	248.3	551.9	1,077.1	1,090.3
U.S. Government securities	102.8	246.9	551.1	547.5
Treasury issues	83.2	205.5	473.0	484.7
Savings bonds	52.1	72.5	79.8	93.3
Other Treasury	31.1	133.0	393.3	391.4
Agency issues	19.6	41.4	78.0	62.9
Tax-exempt obligations	46.0	88.4	240.1	236.6
Corporate and foreign bonds	35.6	58.8	60.9	95.3
Mortgages	52.1	116.5	150.9	147.1
Open-market paper	11.8	41.3	74.1	63.8
Corporate equities	727.2	1,173.1	1,890.1	2,210.2
Mutual fund shares	44.5	52.1	203.0	365.5
Other corporate equities	682.7	1,121.0	1,687.0	1,844.8
Life insurance reserves	130.7	216.4	256.7	274.2
Pension fund reserves	240.8	830.0	1,559.8	1,750.9
Equity in noncorporate business	577.2	2,096.2	2,353.2	2,400.5
Security credit	4.4	14.8	30.6	39.3
Miscellaneous assets	26.3	72.4	131.4	159.5
Total liabilities	500.9	1,507.3	2,454.9	2,738.2
Credit market instruments	480.1	1,450.0	2,360.4	2,633.9
Home mortgages	290.0	943.3	1,451.2	1,645.1
Other mortgages	19.0	31.5	43.8	46.1
Installment consumer credit	105.5	300.4	531.0	586.3
Other consumer credit	37.6	74.0	126.2	136.7
Tax-exempt debt	-	16.7	81.3	79.7
Bank loans n.e.c.	6.9	29.5	43.7	51.5
Other loans	20.9	54.7	83.3	88.4
Security credit	10.4	27.2	51.3	59.9
Trade credit	5.3	17.2	28.0	30.5
Deferred and unpaid life insurance premiums	5.1	12.9	15.2	13.9

[a] Includes holdings by personal trusts and nonprofit organizations.

[b] Excludes corporate equities.

Source: Board of Governors of the Federal Reserve System.

B44. Savings and Investment of Corporate Business[a]

Selected Calendar Years 1960-1986

($Billions)

Item	1960	1970	1980	1984	1985	1986
Gross investment	$ 28.8	$ 58.5	$ 206.3	$ 305.8	$ 305.5	$ 298.5
Capital expenditures	37.8	79.3	243.7	370.9	342.8	339.2
Fixed investment	35.4	76.2	238.0	311.4	332.2	325.7
Plant and equipment	34.1	74.5	238.2	309.3	330.3	322.0
Home construction	-.3	.2	-1.4	.4	.6	2.4
Multi-family residential	.6	1.5	1.1	1.7	1.3	1.3
Change in inventories[b]	2.5	2.8	.7	51.7	6.2	6.3
Mineral rights from U.S. Government	-	.3	5.0	7.9	4.4	7.2
Net financial investment	-9.0	-20.7	-37.4	-65.1	-37.3	-40.7
Net acquisition of financial assets	3.9	18.7	108.4	117.1	99.7	99.1
Liquid assets	-4.8	.5	27.7	36.6	27.1	57.1
Demand deposits and currency	-.9	.9	4.8	6.7	9.8	11.5
Time deposits	1.5	1.7	6.5	13.2	9.4	9.7
Security repurchase agreements	-	-3.1	6.6	-4.6	4.0	9.7
Foreign deposits	c	-.4	2.8	-5.1	-2.1	5.9
U.S. Government securities	-6.0	.2	5.6	12.2	4.4	10.5
Tax-exempt obligations	.6	-.6	-.2	-.1	.8	3.1
Commercial paper	c	1.8	-2.3	9.4	4.0	5.6
Consumer credit	c	.6	.2	3.8	3.2	1.0
Trade credit	4.5	8.5	48.2	46.4	35.2	10.9
Miscellaneous assets[d]	4.2	9.2	32.0	27.5	29.7	28.3
Net increase in liabilities	13.0	39.5	145.8	82.2	136.9	139.9
Net funds raised in markets	11.8	34.2	92.7	21.6	85.2	109.5
Net new equity issues	1.4	5.7	12.9	-74.5	-81.5	-80.8
Debt instruments	10.4	28.5	79.8	196.0	166.7	190.2
Tax-exempt debt[e]	-	-	10.9	20.5	22.6	-9.9
Corporate bonds[f]	3.4	19.8	27.7	46.1	73.8	121.3
Mortgages	2.6	.9	1.7	.3	.4	2.7
Home mortgages	-.2	.1	-1.1	.3	.5	1.9
Multi-family	.8	1.2	3.0	.2	-.1	.5
Commercial	2.1	-.5	-.2	-.2	.1	.3
Bank loans, n.e.c.	2.1	4.7	27.4	64.0	35.9	56.1
Commercial paper	.5	1.8	4.0	21.7	14.6	-9.3
Acceptances	.1	.4	1.6	1.4	-1.1	-.1
Finance company loans	1.6	.6	3.8	27.7	21.6	16.9
U.S. Government loans	.1	.3	1.5	1.2	-2.6	1.5
Profit taxes payable	-2.2	-3.7	-1.7	.7	-1.8	1.0
Trade debt	3.1	7.5	39.6	34.4	33.0	3.0
Foreign direct investment in U.S.	.3	1.5	15.3	25.6	20.5	26.4

---

[a] Nonfarm and nonfinancial corporate business only.
[b] Includes inventory valuation adjustment.
[c] Less than $50 million.
[d] Primarily foreign direct investment net of bond issues abroad.
[e] Industrial revenue bonds, issued by state and local governments to finance private investment.
[f] Excludes bond issues abroad.

Source: Board of Governors of the Federal Reserve System.

B45. Sources of Gross Savings

Calendar Years 1929-1986

($Billions)

Year	Total[a]	Private			Government Surplus or Deficit (-)			Gross Savings Rate[b]
		Total	Personal	Business	Total	Federal	State and Local	
1929	$ 15.9	$ 14.9	$ 2.6	$ 12.3	$ 1.0	$ 1.2	$ -.2	15.3
1930	11.3	11.6	1.9	9.7	-0.3	0.3	-0.6	12.4
1931	4.7	7.6	1.4	6.2	-2.9	-2.1	-0.8	6.2
1932	0.4	2.1	-1.3	3.4	-1.8	-1.5	-0.3	0.7
1933	0.6	1.9	-1.6	3.5	-1.4	-1.3	-0.1	1.1
1934	2.9	5.3	-0.4	5.7	-2.4	-2.9	0.5	4.4
1935	6.3	8.3	1.5	6.8	-2.0	-2.6	0.6	8.7
1936	6.9	10.0	3.0	7.0	-3.1	-3.6	0.5	8.3
1937	11.8	11.5	2.9	8.6	0.3	-0.4	0.7	12.9
1938	6.9	8.7	-0.1	8.8	-1.8	-2.1	0.4	8.1
1939	8.9	11.1	1.8	9.3	-2.2	-2.2	*c*	9.7
1940	13.6	14.3	3.0	11.3	-0.7	-1.3	0.6	13.5
1941	18.8	22.6	10.0	12.6	-3.8	-5.1	1.3	15.0
1942	10.9	42.3	27.0	15.3	-31.4	-33.1	1.8	6.9
1943	5.8	50.0	32.7	17.3	-44.2	-46.6	2.4	3.0
1944	3.0	54.9	36.5	18.4	-51.8	-54.5	2.7	1.4
1945	5.9	45.4	28.7	16.7	-39.5	-42.1	2.6	2.8
1946	35.7	30.3	13.6	16.7	5.4	3.5	1.9	16.8
1947	42.5	28.1	5.2	22.9	14.4	13.4	1.0	18.1
1948	50.8	42.4	11.1	31.3	8.4	8.3	0.1	19.4
1949	36.5	39.9	7.4	32.5	-3.4	-2.6	-0.7	14.0
1950	52.5	44.5	12.6	31.9	8.0	9.2	-1.2	18.2
1951	58.7	52.6	16.6	36.0	6.1	6.5	-0.4	17.6
1952	52.3	56.1	17.4	38.7	-3.8	-3.7	*c*	14.9
1953	51.0	58.0	18.4	39.6	-7.0	-7.1	0.1	13.7
1954	51.6	58.8	16.4	42.4	-7.1	-6.0	-1.1	13.9
1955	68.4	65.2	16.0	49.2	3.1	4.4	-1.3	16.9
1956	77.3	72.1	21.3	50.8	5.2	6.1	-0.9	18.1
1957	77.1	76.1	22.7	53.4	0.9	2.3	-1.4	17.1
1958	64.5	77.1	24.3	52.8	-12.6	-10.3	-2.4	14.1
1959	80.5	82.1	21.8	60.3	-1.6	-1.1	-0.4	16.2
1960	84.2	81.1	20.8	60.3	3.1	3.0	0.1	16.3
1961	82.6	86.8	24.9	61.9	-4.3	-3.9	-0.4	15.5
1962	91.4	95.2	25.9	69.3	-3.8	-4.2	0.5	15.9
1963	98.7	97.9	24.6	73.3	0.7	0.3	0.5	16.3
1964	108.5	110.8	31.5	79.3	-2.3	-3.3	1.0	16.7
1965	123.5	123.0	34.3	88.7	0.5	0.5	*c*	17.5
1966	130.3	131.6	36.0	95.6	-1.3	-1.8	0.5	16.9
1967	129.5	143.8	45.1	98.7	-14.2	-13.2	-1.1	15.9
1968	139.7	145.7	42.5	103.2	-6.0	-6.0	0.1	15.6
1969	158.8	148.9	42.2	106.7	9.9	8.4	1.5	16.5
1970	154.7	164.5	57.7	106.8	-10.6	-12.4	1.8	15.2
1971	171.9	190.6	66.3	124.3	-19.5	-22.0	2.6	15.6
1972	200.7	203.4	61.4	142.0	-3.4	-16.8	13.5	16.5
1973	251.9	244.0	89.0	155.0	7.9	-5.6	13.5	18.5
1974	247.9	254.3	96.7	157.6	-4.3	-11.5	7.2	16.8
1975	238.7	303.6	104.6	199.0	-64.9	-69.4	4.5	14.9
1976	283.0	321.4	95.8	225.6	-38.4	-53.5	15.2	15.9
1977	335.4	354.5	90.7	263.8	-19.1	-46.0	26.9	16.9
1978	408.6	409.0	110.2	298.8	-0.4	-29.3	28.9	18.2
1979	458.4	445.8	118.1	327.7	11.5	-16.1	27.6	18.3
1980	445.0	478.4	136.9	341.5	-34.5	-61.3	26.8	16.3
1981	522.0	550.5	159.4	391.1	-29.7	-63.8	34.1	17.1
1982	446.4	557.1	153.9	403.2	-110.8	-145.9	35.1	14.1
1983	463.6	592.2	130.6	461.6	-128.5	-176.0	47.5	13.6
1984	568.5	673.5	164.1	509.4	-105.0	-169.6	64.6	15.1
1985	531.3	664.2	127.1	537.1	-132.9	-196.0	63.1	13.2
1986	532.0	679.8	130.6	549.2	-147.8	-204.7	56.8	12.6

[a] Includes net capital grants received by the United States.

[b] Gross savings as a percent of gross national product.

[c] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis; computations by Tax Foundation.

Section C

The Federal Government

- ■ Fiscal Operations in Summary
- ■ Outlays
- ■ Lending, Enterprise, and Trust Operations
- ■ Debt
- ■ Federal Civilian Employment

C1. Summary of Federal Fiscal Operations[a]

Fiscal Years 1940-1988[b]

(\$Millions)

Fiscal Year	Receipts	Outlays	Surplus or Deficit (-)	Gross Federal Debt Outstanding End of Year
1940	$ 6,548	$ 9,468	$ -2,920	$ 50,696
1941	8,712	13,653	-4,941	57,531
1942	14,634	35,137	-20,503	79,200
1943	24,001	78,555	-54,554	142,648
1944	43,747	91,304	-47,557	204,079
1945	45,159	92,712	-47,553	260,123
1946	39,296	55,232	-15,936	270,991
1947	38,514	34,496	4,018	257,149
1948	41,560	29,764	11,796	252,031
1949	39,415	38,835	580	252,610
1950	39,443	42,562	-3,119	256,853
1951	51,616	45,514	6,102	255,288
1952	66,167	67,686	-1,519	259,097
1953	69,608	76,101	-6,493	265,963
1954	69,701	70,855	-1,154	270,812
1955	65,451	68,444	-2,993	274,366
1956	74,587	70,640	3,947	272,763
1957	79,990	76,578	3,412	272,353
1958	79,636	82,405	-2,769	279,693
1959	79,249	92,098	-12,849	287,767
1960	92,492	92,191	301	290,862
1961	94,388	97,723	-3,335	292,895
1962	99,676	106,821	-7,146	303,291
1963	106,560	111,316	-4,756	310,807
1964	112,613	118,528	-5,915	316,763
1965	116,817	118,228	-1,411	323,154
1966	130,835	134,532	-3,698	329,474
1967	148,822	157,464	-8,643	341,348
1968	152,973	178,134	-25,161	369,769
1969	186,882	183,640	3,242	367,144
1970	192,812	195,649	-2,837	382,603
1971	187,139	210,172	-23,033	409,467
1972	207,309	230,681	-23,373	437,329
1973	230,799	245,707	-14,908	468,426
1974	263,224	269,359	-6,135	486,247
1975	279,090	332,332	-53,242	544,131
1976	298,060	371,779	-73,719	631,866
1977	355,559	409,203	-53,644	709,138
1978	399,740	458,729	-58,989	780,425
1979	463,302	503,464	-40,161	833,751
1980	517,112	590,920	-73,808	914,317
1981	599,272	678,209	-78,936	1,003,941
1982	617,766	745,706	-127,940	1,146,987
1983	600,562	808,327	-207,764	1,381,886
1984	666,457	851,781	-185,324	1,576,748
1985	734,057	946,316	-212,259	1,827,234
1986	769,091	989,815	-220,724	2,132,913
1987	858,494	1,016,893	-158,399	2,372,429
1988	909,029	1,032,294	-123,265	2,585,466

---

[a] Data include on-budget and off-budget transactions. For consistency, figures for all years are adjusted to include transactions that were legally off-budget in fiscal years 1971-1985, as well as transactions of the Federal Old-Age, Survivors, and Disability Insurance trust funds which were removed from the budget totals by legislation in 1985.

[b] Data for 1987 and 1988 are estimates from the mid-session budget review, August 1987.

Source: Office of Management and Budget and Treasury Department.

C2. Federal Receipts and Outlays by Fund Group[a]

Fiscal Years 1950-1988[b]

($Billions)

Fiscal Year	Federal Funds		Trust Funds		Interfund Transactions	Surplus or Deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal Funds	Trust Funds
1950	$ 35.3	$ 38.4	$ 5.8	$ 5.9	$ -1.7	$ -3.1	$ -.1
1951	46.2	43.7	6.7	3.1	-1.3	2.5	3.7
1952	60.0	65.0	7.7	4.3	-1.6	-5.0	3.5
1953	63.1	73.0	8.1	4.7	-1.6	-9.9	3.4
1954	62.8	65.9	8.3	6.3	-1.4	-3.2	2.0
1955	58.2	62.3	8.6	7.4	-1.3	-4.2	1.2
1956	65.6	64.3	10.7	8.1	-1.8	1.3	2.6
1957	68.8	67.2	13.2	11.5	-2.1	1.7	1.8
1958	66.7	69.7	15.1	14.8	-2.2	-3.0	.2
1959	65.8	77.1	15.8	17.3	-2.3	-11.3	-1.6
1960	75.6	74.9	19.3	19.7	-2.4	.8	-.5
1961	75.2	79.4	22.3	21.5	-3.1	-4.2	.9
1962	79.7	86.5	23.0	23.3	-3.0	-6.8	-.3
1963	84.0	90.6	25.8	23.9	-3.2	-6.6	1.9
1964	87.5	96.1	28.5	25.8	-3.4	-8.6	2.7
1965	90.9	94.9	29.2	26.7	-3.3	-3.9	2.5
1966	101.4	106.6	33.0	31.5	-3.6	-5.2	1.5
1967	111.8	127.5	42.2	35.1	-5.2	-15.7	7.1
1968	114.7	143.1	44.0	40.8	-5.8	-28.4	3.2
1969	143.3	148.2	51.1	43.0	-7.5	-4.9	8.1
1970	143.2	156.3	58.4	48.1	-8.8	-13.2	10.3
1971	133.8	163.7	64.9	58.1	-11.6	-29.9	6.9
1972	148.8	178.1	71.6	65.7	-13.2	-29.3	5.9
1973	161.4	187.0	90.8	80.0	-21.3	-25.7	10.8
1974	181.2	201.4	103.8	89.8	-21.8	-20.1	14.0
1975	187.5	248.2	117.6	110.2	-26.1	-60.7	7.4
1976	201.1	277.2	132.5	130.1	-35.5	-76.1	2.4
1977	241.3	304.5	151.5	142.0	-37.3	-63.1	9.5
1978	270.5	342.4	166.5	153.8	-37.4	-71.9	12.7
1979	316.4	374.9	188.1	169.7	-41.1	-58.5	18.3
1980	350.9	433.5	212.1	203.3	-45.9	-82.6	8.8
1981	410.4	496.2	240.6	233.8	-51.8	-85.8	6.8
1982	409.3	543.4	270.1	263.9	-61.6	-134.2	6.2
1983	382.3	613.2	318.6	296.7	-100.0	-230.8	21.9
1984	419.6	637.8	338.6	305.7	-91.3	-218.2	32.9
1985	459.5	725.9	397.9	343.7	-122.9	-266.4	54.1
1986	474.0	757.0	423.5	361.2	-128.2	-283.0	62.3
1987	526.7	769.7	443.1	373.3	-127.4	-243.0	69.8
1988	569.7	781.1	492.2	388.5	-145.3	-211.4	103.7

[a] Data include on-budget and off-budget transactions. See footnote a to Table C1.

[b] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

Source: Office of Management and Budget, and Tax Foundation.

C3. Federal Receipts by Source, Outlays by Function, and Total Public Debt

Fiscal Years 1985-1988[a]

($Billions)

Source or Function	1985	1986	1987	1988
Receipts	$ 734.1	$ 769.1	$ 858.5	$ 909.0
Individual income taxes	334.5	349.0	392.8	396.1
Corporation income taxes	61.3	63.1	89.6	105.4
Employment taxes	265.2	283.9	301.9	331.8
Excise taxes	36.0	32.9	31.9	32.7
Estate and gift taxes	6.4	7.0	8.1	7.9
Customs	12.1	13.3	14.8	15.8
All other	18.5	19.9	19.4	19.2
Outlays	946.3	989.8	1,016.9	1,032.3
National defense[b]	252.7	273.4	282.2	297.5
International affairs	16.2	14.2	13.6	14.8
General science, space, and technology	8.6	9.0	9.6	11.6
Agriculture	25.6	31.4	29.0	21.2
Natural resources and environment	13.4	13.6	14.3	14.8
Energy	5.7	4.7	3.7	3.4
Commerce and housing credit	4.2	4.4	8.5	7.5
Transportation	25.8	28.1	27.6	26.3
Community and regional development	7.7	7.2	6.0	5.4
Education, training, employment and social services	29.3	30.6	30.7	33.3
Health	33.5	35.9	40.3	40.9
Medicare	65.8	70.2	73.7	73.2
Social security	188.6	198.8	207.6	220.1
Income security	128.2	119.8	124.0	124.8
Veterans' benefits	26.4	26.4	27.0	28.6
Interest	129.4	136.0	139.6	144.7
General government	5.2	6.1	7.0	7.0
Administration of justice	6.3	6.6	8.2	9.3
General-purpose fiscal assistance	6.4	6.4	1.6	1.5
Allowances[c]	-	-	-	.7
Undistributed offsetting receipts	-32.8	-33.0	-37.2	-45.3
Budget surplus(+) or deficit (-)	-221.6	-237.5	-177.8	-161.9
Deficit (-) of off-budget entities[d]	9.4	16.7	19.4	38.6
Total surplus (+) or deficit (-)	-212.3	-220.7	-158.4	-123.3
Means of financing:				
Borrowing from the public	197.3	236.3	167.5	102.2
Reduction of cash and money assets, etc.	15.0	-15.6	-9.1	21.0
Gross debt outstanding at end of year[e]	1,827.5	2,130.7	2,337.1	2,586.9
Debt held by public[f]	1,509.9	1,746.1	1,913.6	2,015.8

[a] Data for 1987 and 1988 are estimates from the mid-session budget review, August 1987.
[b] Includes allowances for military pay raises for Department of Defense.
[c] Includes allowances for civilian agency pay raises and contingencies.
[d] Refers to the social security trust fund, which was moved off-budget.
[e] Includes public debt securities and agency securities.
[f] Change in debt held by public equals borrowing from the public.
Source: Treasury Department and Office of Management and Budget.

C4. Federal Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1986

($Billions)

Source and Function	1929	1949	1959	1969	1979	1986
Total receipts, national-income basis	$ 3.8	$ 39.4	$ 90.6	$ 199.7	$ 505.0	$ 827.4
Personal tax and nontax receipts	1.3	16.1	39.9	95.1	231.0	363.0
Corporate profits tax accruals	1.2	9.6	22.5	36.1	74.4	83.7
Indirect business tax and nontax accruals	1.2	8.0	12.5	18.9	29.3	50.9
Contributions for social insurance	.2	5.6	15.7	49.6	170.3	329.8
Total expenditures, national-income basis	2.7	42.0	91.7	191.3	521.1	1,032.0
Purchase of goods and services	1.5	21.1	54.6	100.0	178.0	366.2
Transfer payments	.7	13.9	22.0	53.0	210.9	399.9
To persons	.7	8.7	20.1	50.8	205.6	385.9
Foreign (net)	[b]	5.1	1.9	2.2	5.2	14.0
Grants-in-aid to state and local governments	.1	2.2	6.8	20.3	80.5	106.9
Net interest paid[c]	.3	4.3	6.2	12.7	42.5	135.7
Subsidies less current surplus of government enterprises	.1	.6	2.1	5.2	9.2	23.3
Surplus or deficit (-) on national income and products account	1.2	-2.6	-1.1	8.4	-16.1	-204.7
Social insurance funds	.1	2.1	.2	7.8	3.4	15.4
Other funds	1.1	-4.7	-1.3	.6	-19.5	-220.0

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received.

Source: Department of Commerce, Bureau of Economic Analysis.

C5. Federal Finances and Gross National Product

Fiscal Years 1970–1988[a]

Fiscal Year	Gross National Product ($Billions)	Percentage of GNP					
		Budget Receipts[b]	Total Receipts[c]	Budget Outlays[b]	Total Outlays[c]	Surplus or Deficit (-)[c]	Federal Debt[d]
1970	$ 990.2	16.1%	19.5%	17.0%	19.8%	-0.3%	38.6%
1971	1,055.9	14.3	17.7	16.8	19.9	-2.2	38.8
1972	1,153.1	14.5	18.0	16.8	20.0	-2.0	37.9
1973	1,281.4	14.4	18.0	15.6	19.2	-1.2	36.6
1974	1,416.5	14.8	18.6	15.3	19.0	-0.4	34.3
1975	1,522.5	14.2	18.3	17.9	21.8	-3.5	35.7
1976	1,698.2	13.6	17.6	17.8	21.9	-4.3	37.2
1977	1,933.0	14.4	18.4	17.0	21.2	-2.8	36.7
1978	2,171.8	14.5	18.4	17.0	21.1	-2.7	35.9
1979	2,447.8	14.9	18.9	16.5	20.6	-1.6	34.1
1980	2,670.6	15.1	19.4	17.8	22.1	-2.8	34.2
1981	2,986.4	15.7	20.1	18.2	22.7	-2.6	33.6
1982	3,139.1	15.1	19.7	18.9	23.8	-4.1	36.5
1983	3,321.9	13.6	18.1	19.9	24.4	-6.3	41.6
1984	3,687.6	13.6	18.1	18.6	23.1	-5.0	42.8
1985	3,943.6	13.9	18.6	19.5	24.0	-5.4	46.3
1986	4,133.0	13.8	18.6	19.5	23.9	-5.3	51.6
1987	4,418.9	14.6	19.4	18.6	23.0	-3.6	53.7
1988	4,731.2	14.1	19.2	17.5	21.8	-2.6	54.6

[a] Data for 1987 and 1988 are estimates from the mid-session budget review, August 1987.

[b] Budget receipts and outlays include formerly off-budget transactions, but exclude social security trust funds removed from the budget in 1985.

[c] Includes off-budget social security trust funds.

[d] End of year.

Source: Office of Management and Budget.

C6. The Federal Credit Budget

Fiscal Years 1983-1987[a]

($Millions)

Item	1983	1984	1985	1986	1987
New obligations and commitments, total	$ 134,830	$ 107,530	$ 137,558	$ 200,572	$ 196,100
New direct loan obligations	37,109	36,746	52,847	41,329	37,000
New guaranteed loan commitments	97,721	70,784	84,710	159,243	159,100
Net change in outstanding loans and loan guarantees, total	49,408	26,433	49,555	45,719	61,140
Net direct loans	15,310	6,323	27,991	11,155	-15,231
Net loan guarantees	34,098	20,110	21,564	34,564	76,371

[a] Data for fiscal year 1987 are estimates from the *Budget* presented in January 1987 and mid-session budget review, August 1987.

Source: Office of Management and Budget.

C7. Federal Participation in Domestic Credit Markets

Fiscal Years 1978-1988[a]

($Billions)

Item	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Total funds loaned in U.S. credit markets[b]	$ 379.0	$ 418.7	$ 352.9	$ 410.1	$ 392.3	$ 511.3	$ 703.4	$ 765.0	$ 889.1	c	c
Federal and Federally assisted lending	58.4	72.9	79.9	86.5	87.6	86.5	79.5	110.3	129.1	$ 156.4	$ 134.4
Direct loans	19.8	19.6	24.2	26.1	23.4	15.3	6.3	28.0	11.2	-15.2	-15.3
Guaranteed loans	13.4	25.2	31.6	28.0	20.9	34.1	20.1	21.6	34.6	76.4	54.1
Government-sponsored enterprise loans	25.2	28.1	24.1	32.4	43.3	37.1	53.1	60.7	83.3	95.2	95.6
Federal lending participation rate (percent)	15.4	17.4	22.6	21.1	22.3	16.9	11.3	14.4	14.5	c	c
Total funds borrowed in U.S. credit markets[b]	379.0	418.7	352.9	410.1	392.3	511.3	703.4	765.0	889.1	c	c
Federal and Federally assisted borrowing	93.9	80.7	123.5	142.1	199.7	281.0	246.4	276.8	378.0	331.1	252.2
Federal borrowing from public	59.1	33.6	70.5	79.3	135.0	212.3	170.8	197.3	236.3	167.5	102.2
Borrowing for guaranteed loans	13.4	25.2	31.6	28.0	20.9	34.1	20.1	21.6	34.6	76.4	54.1
Government-sponsored enterprise borrowing	21.4	21.9	21.4	34.8	43.8	34.6	55.5	57.9	107.1	87.2	95.9
Federal borrowing participation rate (percent)	24.8	19.3	35.0	34.7	50.9	55.0	35.0	36.2	42.5	c	c

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.
[b] Nonfinancial sectors, excluding equities.
[c] Not estimated.

Source: Office of Management and Budget.

C8. Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts[a]

Fiscal Years 1980–1988[b]

($Billions)

Item	1980	1985	1986	1987	1988
Receipts					
Federal receipts - unified budget	$ 520.1	$ 734.1	$ 769.1	$ 842.4	$ 916.6
Less: Adjustments for agency coverage and financial transactions	1.1	1.2	1.2	1.5	1.7
Plus: Netting differences[c]	25.2	46.9	46.3	49.3	59.2
Timing differences[d]	-5.7	-3.3	.2	-15.6	-6.1
Miscellaneous	.1	[e]	-.2	-	-
Equals: Federal receipts - national income accounts	538.6	776.4	814.2	874.6	968.1
Expenditures					
Federal outlays - unified budget	579.0	936.8	989.8	1,015.6	1,024.3
Less: Coverage differences[f]	-9.7	-3.3	3.8	4.4	5.1
Financial transactions[g]	22.6	25.5	9.5	5.2	-7.7
Plus: Netting differences[c]	25.2	46.9	46.3	49.3	59.2
Timing differences[h]	-2.4	-.7	5.1	4.8	2.6
Miscellaneous	.2	.1	-.2	.3	[e]
Equals: Federal expenditures - national income accounts	589.0	961.0	1,027.8	1,060.5	1,088.6

[a] See Introductory Notes for definitions.

[b] Data for 1987 and 1988 are estimates based on the *Budget* presented in January 1987.

[c] Largely for contributions to government employee retirement funds.

[d] Relates primarily to the corporate income tax, withheld personal income tax, Federal and state unemployment insurance taxes, social security contributions, and excise taxes.

[e] Less than $50 million.

[f] Relates primarily to Federal home loans and Federal land banks.

[g] Includes net lending and net purchases of foreign currency and net purchases of land.

[h] Relates to the increase in payables (net of advances) on purchases of goods and services, accrued interest less interest paid, transfer payments, and subsidies less current surplus of government enterprises.

Source: Department of Commerce, Bureau of Economic Analysis.

C9. Federal Outlays by Selected Function

Selected Fiscal Years 1789-1988[a]

($Millions)

Year	Total Outlays	National Defense	Internat'l Affairs and Finance	Veterans' Benefits and Services	Interest[b]	All Other[c]
1789-91	$ 4	$ 1	[d]	[d]	$ 2	$ 1
1800	11	6	[d]	[d]	3	1
1810	8	4	[d]	[d]	3	1
1820	18	7	[d]	[d]	5	6
1830	15	8	[d]	[d]	2	5
1840	24	13	[d]	[d]	[e]	11
1850	40	17	[d]	[d]	4	18
1860	63	28	[d]	[d]	3	32
1870	310	79	[d]	[d]	129	101
1880	268	52	[d]	[d]	96	120
1890	318	67	[d]	[d]	36	215
1900	521	191	[d]	$ 141	40	149
1910	694	284	[d]	161	21	228
1920	6,357	3,997	$ 435	332	1,024	569
1930	3,320	734	14	821	697	1,054
New Series[f]						
1940	9,468	1,660	51	570	899	6,288
1942	35,137	25,658	968	501	1,052	6,958
1944	91,304	79,143	1,449	-126	2,219	8,619
1946	55,232	42,681	1,935	2,465	4,111	4,040
1948	29,764	9,105	4,566	6,457	4,341	5,295
1950	42,562	13,724	4,673	8,834	4,812	10,519
1951	45,514	23,566	3,647	5,526	4,665	8,110
1952	67,686	46,089	2,691	5,341	4,701	8,864
1953	76,101	52,802	2,119	4,519	5,156	11,505
1954	70,855	49,266	1,596	4,613	4,811	10,569
1955	68,444	42,729	2,223	4,675	4,850	13,967
1956	70,640	42,523	2,414	4,891	5,079	15,733
1957	76,578	45,430	3,147	5,005	5,354	17,642
1958	82,405	46,815	3,364	5,350	5,604	21,272
1959	92,098	49,015	3,144	5,443	5,762	28,734
1960	92,191	48,130	2,988	5,441	6,947	28,685
1961	97,723	49,601	3,184	5,705	6,716	32,517
1962	106,821	52,345	5,639	5,628	6,889	36,320
1963	111,316	53,400	5,308	5,521	7,740	39,347
1964	118,528	54,757	4,945	5,682	8,199	44,945
1965	118,228	50,620	5,273	5,723	8,591	48,021
1966	134,532	58,111	5,580	5,923	9,386	55,532
1967	157,464	71,417	5,566	6,901	10,268	63,312
1968	178,134	81,926	5,301	6,884	11,090	72,933
1969	183,640	82,497	4,600	7,642	12,669	76,202
1970	195,649	81,692	4,330	8,679	14,380	86,562
1971	210,172	78,872	4,159	9,778	14,841	102,522
1972	230,681	79,174	4,781	10,732	15,478	120,516
1973	245,707	76,681	4,149	12,015	17,349	135,513
1974	269,359	79,347	5,710	13,388	21,449	149,465
1975	332,332	86,509	7,097	16,599	23,244	198,883
1976	371,779	89,619	6,433	18,433	26,714	230,580
1977	409,203	97,241	6,353	18,038	29,886	257,635
1978	458,729	104,495	7,482	18,978	35,441	292,333
1979	503,464	116,342	7,459	19,931	42,615	317,117
1980	590,920	133,995	12,714	21,185	52,512	370,514
1981	678,209	157,513	13,104	22,991	68,734	415,867
1982	745,706	185,309	12,300	23,958	84,995	439,144
1983	808,327	209,903	11,848	24,846	89,774	471,956
1984	851,781	227,413	15,876	25,614	111,058	471,820
1985	946,316	252,748	16,176	26,291	129,430	521,671
1986	989,815	273,375	14,152	26,356	135,969	539,963
1987	1,016,900	282,200	13,600	27,000	139,600	554,500
1988	1,032,300	297,500	14,800	28,600	144,700	546,700

---

[a] Data for 1987 and 1988 are estimates from the mid-session budget review, August 1987.

[b] Prior to new series, interest is on a gross basis, before deducting interest received by trust funds.

[c] After deduction of undistributed intragovernmental transactions in new series.

[d] Included in "All other."

[e] Less than $500,000.

[f] New series includes net lending and is based on new budget concepts adopted in 1969.

Source: Office of Management and Budget and Treasury Department.

C10. Federal Outlays by Type in Current and in Constant (1982) Dollars[a]

Fiscal Years 1967-1987[b]

(Dollar Figures in Billions)

Year	Total Outlays	National Defense	Non-Defense: Total Non-Defense	Non-Defense: Payments for Individuals	Non-Defense: Net Interest	Non-Defense: All Other	Percent Change in Total Outlays from Previous Year
1967	$ 157.5	$ 71.4	$ 86.0	$ 43.2	$ 10.3	$ 32.5	17.1%
1968	178.1	81.9	96.2	49.8	11.1	35.3	13.1
1969	183.6	82.5	101.1	57.1	12.7	31.3	3.1
1970	195.6	81.7	114.0	64.7	14.4	34.9	6.5
1971	210.2	78.9	131.3	80.4	14.8	36.1	7.5
1972	230.7	79.2	151.5	92.9	15.5	43.1	9.8
1973	245.7	76.7	169.0	104.5	17.3	47.2	6.5
1974	269.4	79.3	190.0	120.1	21.4	48.5	9.6
1975	332.3	86.5	245.8	153.5	23.2	69.1	23.3
1976	371.8	89.6	282.2	180.1	26.7	75.4	11.9
1977	409.2	97.2	312.0	196.3	29.9	85.8	10.1
1978	458.7	104.5	354.2	211.0	35.4	107.8	12.1
1979	503.5	116.3	387.1	232.9	42.6	111.6	9.8
1980	590.9	134.0	456.9	277.5	52.5	126.9	17.4
1981	678.2	157.5	520.7	323.4	68.7	128.6	14.8
1982	745.7	185.3	560.4	356.7	85.0	118.7	10.0
1983	808.3	209.9	598.4	395.3	89.8	113.3	8.4
1984	851.8	227.4	624.4	399.8	111.1	113.5	5.4
1985	946.3	252.7	693.6	425.6	129.4	138.6	11.1
1986	989.8	273.4	716.4	448.0	136.0	132.4	4.6
1987	1,016.9	282.2	734.7	465.9	139.6	129.2	2.7
			Constant (Fiscal 1982) Dollars				
1967	488.7	235.1	253.7	114.6	28.6	110.5	13.3
1968	525.8	254.8	270.9	128.0	29.8	113.1	7.6
1969	510.4	243.4	267.0	140.6	32.4	94.0	c
1970	509.4	225.6	283.8	152.2	34.7	96.9	c
1971	509.4	202.7	306.7	181.0	34.0	91.7	c
1972	527.6	190.9	336.7	200.1	33.6	103.0	3.6
1973	527.5	175.1	352.4	215.7	35.9	100.8	c
1974	528.7	163.3	365.3	228.3	41.1	95.9	.2
1975	586.0	159.8	426.2	265.8	40.4	120.0	10.8
1976	609.8	153.6	456.2	291.7	43.0	121.5	4.1
1977	622.6	154.3	468.3	295.5	44.6	128.2	2.1
1978	652.2	155.0	497.1	296.8	49.4	150.9	4.8
1979	660.2	159.1	501.0	301.6	54.7	144.7	1.2
1980	699.1	164.0	535.1	324.7	62.0	148.4	5.9
1981	726.5	171.4	555.2	344.3	73.7	137.2	3.9
1982	745.7	185.3	560.4	356.7	85.0	118.7	2.6
1983	776.5	201.3	575.1	378.6	86.1	110.4	4.1
1984	789.9	211.5	578.4	368.6	102.6	107.2	1.7
1985	848.0	228.7	619.3	379.3	115.6	124.4	7.4
1986	866.2	242.1	624.1	389.4	117.9	116.8	2.1
1987	862.3	242.6	619.7	392.2	115.6	111.9	-.1

---

[a] Data include on-budget and off-budget outlays.

[b] Data for 1987 are estimates from the *Budget* presented in January 1987 and the mid-session budget review, August 1987.

[c] Less than .05 percent change.

Source: Office of Management and Budget, and Tax Foundation computations.

C11. Federal Outlays by Function[a]

Selected Fiscal Years 1960-1988[b]

($Billions)

Function	1960	1970	1980	1985	1987	1988
Total outlays	$ 92.2	$ 195.6	$ 590.9	$ 989.8	$ 1,016.9	$ 1,032.3
National defense	48.1	81.7	134.0	273.4	282.2	297.5
International affairs	3.0	4.3	12.7	14.2	13.6	14.8
General science, space, and technology	.6	4.5	5.8	9.0	9.6	11.6
Agriculture	2.6	5.2	8.8	31.4	29.0	21.2
Natural resources and environment	1.6	3.1	13.9	13.6	14.3	14.8
Energy	.5	1.0	10.2	4.7	3.7	3.4
Commerce and housing credit	1.6	2.1	9.4	4.4	8.5	7.5
Transportation	4.1	7.0	21.3	28.1	27.6	26.3
Community and regional development	.2	2.4	11.3	7.2	6.0	5.4
Education, training, employment, and social services	1.0	8.6	31.8	30.6	30.7	33.3
Health	.8	5.9	23.2	35.9	40.3	40.9
Social security	11.6	30.3	118.5	198.8	207.6	220.1
Medicare	-	6.2	32.1	70.2	73.7	73.2
Income security	7.4	15.6	86.5	119.8	124.0	124.8
Veterans' benefits and services	5.4	8.7	21.2	26.4	27.0	28.6
Net interest	6.9	14.4	52.5	136.0	139.6	144.7
Administration of justice	.4	1.0	4.6	6.6	8.2	9.3
General government	1.0	1.8	4.4	6.1	7.0	7.0
General purpose fiscal assistance	.2	.5	8.6	6.4	1.6	1.5
Special allowances[c]	-	-	-	-	-	.7
Undistributed offsetting receipts	-4.8	-8.6	-19.9	-33.0	-37.2	-45.3

[a] Data include on-budget and off-budget outlays.
[b] Data for 1987 and 1988 are estimates from the mid-session budget review, August 1987.
[c] Pay increases and contingencies.
Source: Office of Management and Budget.

C12. Federal Outlays by Agency[a]

Selected Fiscal Years 1962-1988[b]

($Billions)

Department or Other Unit	1962	1970	1980	1986	1987	1988
Total outlays	$ 106.8	$ 195.6	$ 590.9	$ 989.8	$ 1,016.9	$ 1,064.4
Legislative branch	.2	.4	1.2	1.7	2.1	2.1
Judiciary	.1	.1	.6	1.1	1.2	1.4
Executive Office of the President	c	c	.1	.1	.1	.1
Funds appropriated to the President	3.2	2.8	9.1	11.4	12.2	11.0
Agriculture	6.4	8.4	34.8	58.7	53.3	53.1
Commerce	.2	.8	3.1	2.1	2.5	2.6
Defense						
Military	50.1	80.2	131.0	265.6	274.2	289.3
Civil	1.9	4.1	15.2	20.3	20.8	22.3
Education	.8	4.7	14.8	17.7	17.5	19.0
Health and Human Services	3.5	17.9	76.4	143.3	148.2	158.4
Social Security	14.4	29.8	117.9	190.7	202.6	215.4
Housing and Urban Development	.8	2.4	12.7	14.1	15.6	17.2
Interior	.6	1.1	4.5	4.8	5.4	5.3
Justice	.3	.6	2.6	3.8	4.6	5.3
Labor	4.1	5.1	29.7	24.1	24.0	23.6
State	.3	.4	1.9	2.9	3.0	3.4
Transportation	4.1	6.7	19.8	27.4	26.8	27.3
Treasury						
Interest and other	8.6	19.3	76.5	179.2	182.9	196.2
Energy	2.8	2.4	6.5	11.0	10.5	10.8
Environmental Protection Agency	.1	.4	5.6	4.9	4.9	4.9
General Services Administration	.4	.4	.2	.2	.1	.1
National Aeronautics and Space Administration	1.3	3.8	5.0	7.4	7.9	9.5
Office of Personnel Management	1.0	2.7	15.1	24.0	27.4	29.1
Small Business Administration	.2	.3	2.0	.6	.2	-.1
Veterans Administration	5.6	8.7	21.1	26.5	27.1	27.7
Other independent agencies	2.8	5.1	15.5	11.4	14.9	10.5
Undistributed allowances	-	-	-	-	c	-.3
Undistributed intragovernmental transactions	-6.7	-12.6	-32.0	-65.0	-73.2	-80.7

[a] Total outlays include on-budget and off-budget outlays.
[b] Data for 1987 and 1988 are estimates from the Mid-Session Review of the 1988 Budget, August 1987.
[c] Less than $50 million.
Source: Office of Management and Budget.

C13. Federal Outlays for National Defense, International, and Domestic Programs[a]

Selected Fiscal Years 1962-1988[b]

($Millions)

Program	1962	1970	1980	1986	1987	1988
Total outlays	$ 106,821	$ 195,649	$ 590,920	$ 989,815	$ 1,015,572	$ 1,024,328
National defense	52,345	81,692	133,995	273,375	282,246	297,550
Defense-military	50,124	80,221	130,976	265,636	274,200	289,300
Atomic energy defense activities	2,074	1,415	2,878	7,445	7,440	7,817
Defense-related activities	146	55	142	294	606	433
International affairs	5,639	4,330	12,714	14,152	14,607	15,209
Conduct of foreign affairs	249	398	1,366	2,280	2,733	2,987
Foreign economic and financial assistance	2,883	2,341	3,626	4,968	4,355	4,899
Foreign information and exchange activities	197	235	534	907	1,032	1,114
International financial programs	353	261	2,425	-4,501	-2,083	-1,486
International security assistance	1,958	1,094	4,763	10,499	8,570	7,695
Domestic-civilian	54,111	118,259	464,153	735,295	755,810	757,738
Direct outlays	46,185	94,194	372,702	622,938	645,931	651,459
Aid to state and local governments	7,926	24,065	91,451	112,357	109,879	106,279
Special allowances[c]	-	-	-	-	-	-770
Undistributed offsetting receipts	-5,274	-8,632	-19,942	-33,007	-37,091	-45,399

[a] Data include on-budget and off-budget outlays.

[b] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[c] Includes allowances for civilian agency pay raises and contingencies.

Source: Office of Management and Budget.

C14. Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function

Fiscal Years 1986-1988[a]

($Millions)

Function	1986		1987		1988	
	Direct Expenditures	Aid to State and Local Governments[b]	Direct Expenditures	Aid to State and Local Governments[b]	Direct Expenditures	Aid to State and Local Governments[b]
Total domestic-civilian outlays[c]	$ 623,114	$ 112,182	$ 646,104	$ 109,705	$ 650,857	$ 106,112
General science, space and technology	8,976	-	9,523	-	11,439	-
Agriculture	29,517	1,932	29,040	2,044	24,467	1,866
Natural resources and environment	9,384	4,255	10,100	3,757	10,879	3,362
Energy	4,197	538	3,356	431	3,071	273
Commerce and housing credit	4,446	2	9,299	1	2,532	1
Transportation	9,751	18,366	9,473	17,544	8,325	17,198
Community and regional development	2,372	4,861	1,286	4,881	1,214	4,249
Education, training, employment, and social services	11,632	18,953	11,235	18,573	9,257	19,172
Health	9,113	26,823	10,972	28,693	10,132	28,733
Medicare	70,164	-	71,614	-	73,032	-
Social security	198,757	-	207,865	-	219,388	-
Income security	90,726	29,070	93,919	30,986	95,555	29,229
Veterans' benefits and services	26,266	90	26,576	103	27,048	112
Interest	135,969	-	137,461	-	139,032	-
General government	5,931	171	6,678	162	7,454	74
Administration of justice	6,470	133	7,994	299	8,831	339
General purpose fiscal assistance	-557	6,988	-287	2,231	-29	1,504
Special allowances	-	-	-	-	-770	-

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[b] Excludes aid to state and local governments classified under national defense of $177 million in 1986, $174 million in 1987, and $166 million in 1988.

[c] Before adjustment for undistributed offsetting receipts.

Source: Office of Management and Budget, and Tax Foundation computations.

C15. Federal Expenditures by State[a]

Fiscal Year 1986

State	Amount ($Millions)					Per Capita	
	Total[b]	Grants to State & Local Governments	Salaries and Wages	Direct Payments to Individuals	Procurement[c]	Amount	State Ranking
Total	$ 830,259	$ 112,596	$ 120,627	$ 364,690	$ 205,671	$3,392	–
Alabama	13,097	1,759	2,423	6,437	2,266	3,232	25
Alaska	2,719	664	887	388	759	5,091	1
Arizona	11,403	1,206	1,563	5,166	3,253	3,438	17
Arkansas	7,179	1,123	766	3,960	1,021	3,026	30
California	100,860	11,291	15,052	36,960	35,228	3,738	12
Colorado	11,496	1,220	2,296	4,068	3,555	3,519	14
Connecticut	13,491	1,501	1,000	4,643	5,848	4,230	7
Delaware	1,786	314	253	927	260	2,821	41
Florida	39,537	3,244	4,988	23,669	7,223	3,386	18
Georgia	18,506	2,732	3,728	7,799	3,957	3,032	29
Hawaii	4,643	473	1,961	1,517	619	4,372	5
Idaho	3,005	435	413	1,331	642	2,996	32
Illinois	30,149	5,010	4,000	16,751	3,014	2,610	47
Indiana	14,686	2,000	1,446	7,732	2,997	2,668	45
Iowa	8,345	1,158	603	4,406	822	2,927	37
Kansas	8,757	884	1,265	3,769	2,166	3,558	13
Kentucky	12,516	1,784	1,709	5,576	3,300	3,357	19
Louisiana	12,372	2,039	1,479	5,856	2,562	2,749	43
Maine	3,742	672	455	1,924	645	3,187	27
Maryland	21,686	1,959	4,987	7,326	6,776	4,859	2
Massachusetts	24,937	3,082	2,079	9,521	9,461	4,276	6
Michigan	23,402	4,353	1,959	13,491	3,101	2,559	48
Minnesota	12,431	2,110	1,019	5,470	2,674	2,950	35
Mississippi	8,475	1,344	1,145	3,928	1,835	3,229	26
Missouri	20,894	1,982	2,342	8,134	6,633	4,124	9
Montana	2,821	592	413	1,231	158	3,444	16
Nebraska	5,211	661	773	2,421	507	3,261	24
Nevada	3,723	418	476	1,378	1,426	3,866	10
New Hampshire	2,971	404	557	1,447	518	2,895	39
New Jersey	22,302	3,354	2,737	11,769	4,124	2,927	38
New Mexico	7,092	857	1,103	2,029	2,984	4,795	4
New York	59,448	12,380	5,217	28,554	11,679	3,345	20
North Carolina	15,746	2,281	3,163	8,421	1,530	2,487	50
North Dakota	2,818	433	440	987	314	4,150	8
Ohio	31,823	4,764	3,175	15,880	7,452	2,960	33
Oklahoma	9,750	1,400	1,990	4,902	973	2,950	34
Oregon	7,409	1,340	915	4,356	593	2,746	44
Pennsylvania	37,453	5,718	4,187	21,217	5.581	3,150	28
Rhode Island	3,223	570	440	1,698	448	3,306	22
South Carolina	9,944	1,322	2,170	4,552	1,784	2,944	36
South Dakota	2,454	457	385	1,066	213	3,466	15
Tennessee	15,917	2,128	2,036	6,968	4,550	3,314	21
Texas	47,343	5,225	7,524	20,473	12,692	2,838	40
Utah	5,501	807	1,176	1,757	1,624	3,304	23
Vermont	1,435	334	155	754	151	2,652	46
Virginia	28,039	1,995	8,705	9,371	7,260	4,845	3
Washington	16,874	1,905	2,948	6,736	4,761	3,781	11
West Virginia	5,409	1,063	486	3,461	321	2,819	42
Wisconsin	12,186	2,310	941	6,729	1,604	2,547	49
Wyoming	1,523	471	266	560	182	3,003	31
District of Columbia	14,436	1,423	7,453	1,499	2,759	23,061	–
Territories[d]	7,347	2,783	859	2,858	790	1,988	–
Undistributed	19,943	859	123	887	18,072	–	–

---

[a] Because of accounting and timing differences, amounts in this table cannot be directly compared to outlays in the Federal Budget. Also, not included are amounts that could not be geographically allocated, such as net interest on the Federal debt, international aid, and others, as well as some amounts for which data were not available.

[b] Totals include expenditures on other programs not shown separately. For the entire United States and territories, this amounted to $26,675 million.

[c] Represents contract awards, not expenditures.

[d] Includes distributions to American Samoa, Guam, Northern Marianas, Puerto Rico, Trust Territory, and the Virgin Islands.

C16. Federal Aid to State and Local Governments by Form of Aid and Function

Fiscal Years 1986-1988[a]

($Millions)

Form of Aid and Function	1986	1987	1988
Total aid to state and local governments[b]	$ 111,843	$ 107,465	$ 101,200
Grants-in-aid, Federal funds accounts	87,118	90,422	86,819
Veterans' benefits and services	90	103	112
Health	26,823	28,693	28,733
Education, employment, training, and social services	18,020	17,681	18,353
Agriculture	1,932	2,044	1,866
Natural resources and environment	4,167	3,560	3,067
Commerce and housing credit	2	1	1
Transportation	2,900	3,210	2,271
Community and regional development	4,861	4,880	4,249
Income security	27,500	29,386	27,529
General government	171	162	74
Administration of justice	133	299	339
National defense	177	174	166
Energy	342	229	59
Grants-in-aid, trust funds	18,057	17,023	17,741
Airport and airways trust fund	853	889	950
Highway trust funds	14,590	13,406	13,962
Unemployment trust fund[c]	2,503	2,492	2,519
Hazardous substance response fund	49	76	142
Other trust fund aid[d]	62	160	168
General purpose fiscal assistance	7,184	2,433	1,718
General revenue sharing	5,114	76	-
Shared revenues, Federal funds accounts[b]			
Natural resources and energy	1,156	1,397	805
Other general purpose fiscal assistance	914	960	913
Loans and repayable advances (net of collections)[e]	-516	-2,413	-5,078
Natural resources, environment, and energy	62	64	23
Agriculture, commerce and housing credit	13	15	10
Transportation	1	-	-
Community and regional development	270	-1,542	-4,321
Education, training, employment, and social services	-22	-344	-420
Health	-1	-1	-1
Income security[f]	-275	-312	-339
General purpose fiscal assistance[g]	-564	-293	-30

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[b] Includes net direct Federal loans (either expenditure account or loan account) to state and local governments for purposes similar to those for which grants are made.

[c] Includes administrative expenses.

[d] Includes funds for sport fish restoration, urban mass transportation, boat safety, and regional development commissions.

[e] Not included in grants-in-aid and shared revenue categories.

[f] Represents net loans for low-rent public housing under the Department of Housing and Urban Development.

[g] Refers to repayable advances made to the District of Columbia.

Source: Office of Management and Budget, and Tax Foundation computations.

C17. Federal Aid to State and Local Governments by State[a]

Selected Fiscal Years 1949-1986

($Millions)

State	1949	1959	1970	1980	1986	1986 Total Less Federal Aid for Highways
Total	$ 1,848.5	$ 6,343.0	$ 24,194.1	$ 91,365.2	$ 112,596.4	$ 98,628.4
Alabama	35.5	131.5	523.5	1,583.5	1,758.5	1,470.3
Alaska	-	36.5	115.9	451.2	664.3	535.9
Arizona	15.4	70.1	237.2	837.9	1,206.3	959.9
Arkansas	27.6	90.7	274.8	940.4	1,123.2	966.1
California	145.5	552.7	2,998.3	8,804.4	11,291.5	10,436.2
Colorado	33.4	99.4	282.3	995.2	1,220.4	989.6
Connecticut	15.3	63.8	295.5	1,156.8	1,501.3	1,311.7
Delaware	3.7	14.4	51.1	275.4	313.6	264.7
Florida	41.8	142.9	509.4	2,854.4	3,244.2	2,794.9
Georgia	45.9	154.3	553.8	2,373.4	2,731.6	2,334.9
Hawaii	-	-	123.6	463.3	473.4	420.9
Idaho	10.7	43.6	95.3	393.1	434.9	339.1
Illinois	92.6	272.3	950.8	4,477.0	5,009.9	4,430.5
Indiana	34.1	97.2	352.2	1,608.5	2,000.3	1,814.0
Iowa	33.9	110.1	244.3	994.7	1,158.2	982.7
Kansas	29.1	100.3	231.7	818.5	883.9	686.7
Kentucky	31.3	124.3	456.6	1,471.2	1,784.2	1,554.1
Louisiana	60.9	198.0	527.0	1,567.6	2,038.9	1,740.6
Maine	11.2	41.2	112.5	522.5	672.3	607.1
Maryland	17.8	85.1	395.0	1,843.2	1,959.3	1,647.4
Massachusetts	57.2	157.0	715.8	2,886.7	3,081.7	2,916.8
Michigan	74.9	201.4	768.8	3,928.5	4,353.2	3,956.2
Minnesota	41.6	127.7	407.4	1,667.3	2,109.8	1,812.7
Mississippi	29.7	108.6	413.0	1,191.0	1,344.5	1,164.3
Missouri	66.5	205.5	502.0	1,702.9	1,982.4	1,642.6
Montana	14.9	49.0	135.5	486.4	591.7	460.1
Nebraska	18.8	49.5	129.8	546.5	660.7	528.2
Nevada	7.5	26.7	76.8	335.5	418.3	301.7
New Hampshire	6.9	24.9	72.2	345.9	404.3	345.2
New Jersey	33.2	100.0	619.7	2,833.1	3,353.5	3,058.7
New Mexico	15.0	78.5	218.8	668.5	856.6	741.0
New York	116.2	451.2	2,365.6	9,569.6	12,380.4	11,707.4
North Carolina	38.7	140.5	507.1	1,929.2	2,281.0	2,017.0
North Dakota	12.6	43.0	87.7	347.2	433.1	353.3
Ohio	75.5	318.2	888.5	3,433.7	4,763.9	4,266.0
Oklahoma	60.0	177.0	403.8	1,061.5	1,399.6	1,224.0
Oregon	25.9	93.7	298.0	1,237.3	1,340.0	1,161.2
Pennsylvania	94.3	319.6	1,343.2	4,515.6	5,718.0	4,915.8
Rhode Island	9.0	30.9	132.7	477.4	570.2	489.8
South Carolina	25.9	79.3	278.1	1,067.7	1,322.2	1,181.2
South Dakota	13.7	35.6	103.7	443.3	457.4	376.9
Tennessee	44.6	137.8	487.0	1,695.7	2,128.2	1,827.9
Texas	117.2	353.7	1,153.4	3,964.4	5,224.8	4,293.4
Utah	12.9	50.2	173.8	571.7	807.3	618.7
Vermont	6.1	18.3	77.1	355.6	334.0	273.8
Virginia	21.3	108.9	465.7	1,775.5	1,994.5	1,636.1
Washington	44.1	138.9	400.5	1,674.1	1,904.9	1,553.4
West Virginia	19.1	77.7	303.7	950.4	1,062.9	829.0
Wisconsin	39.2	104.8	368.7	2,024.5	2,309.9	2,102.1
Wyoming	12.2	49.2	83.5	294.4	471.2	375.5
District of Columbia	7.9	56.6	405.1	1,336.4	1,423.0	1,375.3
Puerto Rico	8.1	59.2	325.4	1,430.5	2,296.5	2,258.1
Virgin Islands	1.2	4.9	27.1	295.8	141.2	134.9
Other territories	-13.0	7.1	66.5	215.2	346.5	342.3
Adjustments		23.1	57.5	-324.9	858.7	73.8

---

[a] Includes Federal grants-in-aid and shared revenues. Direct loans included in 1970.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C18. Controllability of Federal Outlays

Selected Fiscal Years 1985-1988[a]

($Billions)

Item	1985	1986	1987	1988
Total outlays[b]	$ 946.3	$ 989.8	$ 1,015.6	$ 1,024.3
Relatively uncontrollable under present law, total	689.4	745.4	771.0	793.4
Open-ended programs and fixed costs, total	527.2	564.1	585.8	600.3
Payments for individuals	380.5	402.6	419.3	445.3
Social security and railroad retirement	-	199.9	208.9	220.4
Federal employees' retirement and insurance	49.8	52.9	55.8	57.8
Unemployment assistance	16.1	16.3	16.6	16.4
Medical assistance	91.0	97.8	101.6	111.4
Assistance to students	4.9	4.5	3.4	3.7
Food and nutrition assistance	3.7	3.8	4.2	4.5
Public assistance and related programs	22.2	24.5	25.8	28.2
Other	2.8	2.9	2.9	2.9
Net interest	129.4	136.0	137.5	139.2
General revenue-sharing	4.6	5.1	.1	-
Farm price supports (CCC)	17.7	25.8	25.3	21.0
Other	-5.0	-5.4	3.7	-5.2
Outlays from prior-year contracts and obligations, total	162.2	181.3	185.2	193.2
National defense	92.1	107.8	113.9	117.1
Civilian programs	70.1	73.5	71.3	76.1
Relatively controllable outlays, total	284.1	272.7	275.8	268.1
National defense	160.5	165.4	168.1	180.1
Civilian programs	123.6	107.3	107.7	88.0
Undistributed employer share, employee retirement	-27.2	-28.3	-31.3	-37.2
Memorandum: Percent of Total Outlays				
Total budget outlays	100.0%	100.0%	100.0%	100.0%
Relatively uncontrollable under present law	72.8	75.3	75.9	77.5
Open-ended programs and fixed costs	55.7	55.0	57.7	58.6
Payments for individuals	40.2	40.7	41.3	43.5
Other	15.5	16.3	16.4	15.1
Outlays from prior-year contracts and obligations	17.1	18.2	18.5	18.9
Relatively controllable outlays	30.0	27.6	27.2	26.2
Undistributed employer share, employee retirement	-2.9	-2.9	-3.1	-3.6

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[b] Data include on-budget and off-budget outlays.

Source: Office of Management and Budget.

C19. Outlays for the Legislative Branch of the Federal Government by Unit

Selected Fiscal Years 1970-1988[a]

($Thousands)

Unit	1970	1975	1980	1985	1986	1988
Total	$ 343,147	$ 726,191	$ 1,217,985	$ 1,664,516	$ 2,131,457	$ 2,207,029
Congress, total	179,159	326,214	581,543	849,934	1,020,476	1,117,545
Senate	57,585	102,237	183,890	273,223	331,713	345,734
House of Representatives	108,279	178,988	324,569	470,741	574,722	617,924
Joint activities	13,295	44,989	73,084	105,970	114,041	153,887
Legislative agencies, total	163,988	399,977	636,442	814,582	1,110,981	1,089,484
Architect of the Capitol	18,797	50,894	89,496	94,696	188,893	175,137
Botanic Garden	620	998	1,583	2,107	2,267	2,597
Congressional Budget Office	-	-	12,101	15,678	17,853	18,943
General Accounting Office	69,857	125,941	201,192	288,533	307,546	371,969
Government Printing Office	34,141	121,436	115,747	56,423	114,676	93,759
Library of Congress	49,804	100,795	192,740	334,335	442,668	389,698
Office of Technology Assessment	-	2,723	11,131	14,309	16,474	18,545
U.S. Tax Court	2,972	11,028	9,703	22,147	26,387	28,173
Other	-	1,532	13,675	1,984	3,082	582
Deductions for offsetting receipts	-12,203	-15,370	-10,926	-15,630	-8,865	-9,919

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

Source: Office of Management and Budget.

C20. Federal Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1985

($Millions)

Year	Total	Direct						Payments to Other Governments
		Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust[b]	
1902	$ 572	$ 565	$ 498	$ 38	-	$ 29	-	$ 7
1913	970	958	816	119	-	23	-	12
1922	3,763	3,645	2,487	161	-	988	$ 9	118
1927	3,533	3,410	2,442	174	-	764	30	123
1932	4,266	4,034	3,083	318	-	582	51	232
1936	9,165	8,257	6,312	1,162	-	717	66	908
1940	10,061	9,177	6,686	1,311	-	899	281	884
1942	35,549	34,662	26,276	6,991	-	1,026	369	887
1944	100,520	99,448	92,254	4,555	-	2,151	488	1,072
1946	66,534	65,640	59,123	1,566	-	3,865	1,086	894
1948	35,592	33,821	26,790	1,291	-	4,323	1,417	1,771
1950	44,800	42,429	31,839	1,671	-	4,404	4,515	2,371
1952	71,568	68,984	37,579	17,437[c]	$ 5,916	4,262	3,790	2,585
1954	77,692	74,725	40,986	18,244	5,637	4,796	5,061	2,967
1956	75,991	72,644	38,582	14,956	6,595	5,311	7,200	3,347
1958	86,054	81,219	40,775	16,852	7,119	6,116	10,356	4,835
1960	97,284	90,289	45,336	16,842	6,884	7,662	13,565	6,994
1962	113,428	105,693	55,410	18,429	7,952	7,162	16,740	7,735
1964	125,949	115,852	61,809	17,818	8,865	8,293	19,067	10,097
1966	143,022	129,907	70,276	17,652	9,048	9,589	23,342	13,115
1968	184,464	166,411	90,204	21,326	10,801	11,607	32,474	18,053
1970	208,190	184,933	99,105	17,869	12,674	14,037	41,248	23,257
1971	226,157	198,657	102,884	15,686	15,253	16,599	48,235	27,500
1972	242,186	208,602	100,130	20,816	16,456	17,114	54,086	33,584
1973	272,709	231,441	110,228	20,091	18,538	18,332	64,252	41,268
1974	295,488	252,634	115,019	19,166	21,924	22,450	74,075	42,854
1975	341,517	291,889	124,237	21,798	32,824	25,005	88,025	49,628
1976	391,085	322,028	130,944	25,100	35,245	29,306	101,433	69,057
1977	433,340	359,324	142,346	30,006	35,760	33,276	117,936	74,016
1978	479,297	400,125	152,946	36,289	40,263	39,330	131,297	79,172
1979	537,338	452,011	172,764	39,960	43,167	48,768	147,352	85,327
1980	617,166	526,330	209,199	36,492	48,776	61,286	170,576	90,836
1981	719,249	624,640	241,196	48,903	51,692	80,510	202,339	94,609
1982	796,483	710,469	265,891	62,835	51,817	101,816	228,110	86,014
1983	874,264	781,578	286,634	80,744	55,371	108,735	250,094	92,686
1984	928,188	829,173	324,919	72,456	58,447	109,209	264,142	99,015
1985	1,032,131	924,889	360,281	77,014	62,680	140,281	284,633	107,242

[a] Amounts for capital outlay other than construction (equipment and land and existing structures) and for assistance and subsidies included in current operation for fiscal years 1902 through 1950. Capital outlay expenditures for these years include construction only.

[b] Includes withdrawals of retirement contributions and employee retirement benefits; Old-Age, Survivors, Disability and Health Insurance; Veterans' Life Insurance; and Railroad Retirement benefits.

[c] Capital outlay expenditures for land and existing structures included in current operation for fiscal year 1952.

Source: Department of Commerce, Bureau of the Census.

C21. Postal Receipts and Expenditures

Fiscal Years 1939-1987[a]

($Millions)

Fiscal Year	Postal Revenues[b]	Postal Expenditures[c]	Surplus or Deficit (-)
1939	$ 746	$ 785	$ -39
1940	767	808	-41
1941	813	837	-24
1942	860	874	-14
1943	966	953	14
1944	1,113	1,069	44
1945	1,314	1,145	169
1946	1,225	1,354	-129
1947	1,299	1,505	-206
1948	1,411	1,688	-277
1949	1,572	2,149	-577
1950	1,677	2,223	-545
1951	1,777	2,341	-565
1952	1,947	2,667	-720
1953	2,092	2,742	-650
1954	2,263	2,575	-312
1955	2,337	2,693	-356
1956	2,419	2,882	-463
1957	2,548	3,065	-518
1958	2,583	3,257	-674
1959	3,061	3,835	-774
1960	3,334	3,822	-488
1961	3,483	4,348	-865
1962	3,609	4,343	-734
1963	3,870	4,640	-770
1964	4,394	4,971	-578
1965	4,663	5,467	-805
1966	5,039	5,927	-888
1967	5,326	6,468	-1,141
1968	5,714	6,794	-1,080
1969	6,353	7,273	-920
1970	6,570	8,080	-1,510
1971	6,907	9,090	-2,183
1972	9,489	9,843	-355
1973	9,934	10,091	-157
1974	12,071	12,344	-273
1975	12,551	13,664	-1,112
1976	12,937	14,113	-1,176
1977	14,842	15,530	-688
1978	16,388	15,923	465
1979	18,341	17,465	876
1980	19,612	19,182	430
1981	21,223	21,468	-246
1982	23,856	23,127	729
1983	24,790	24,173	617
1984	26,557	26,440	117
1985	29,016	29,267	-251
1986	31,135	30,830	305
1987	32,996	33,260	-264

[a] Data for 1987 are estimates from the 1988 Budget of the U.S. Government.

[b] Excludes advances from Treasury to cover postal deficiencies.

[c] Beginning 1954, excludes extraordinary expenditures (e.g., estimated amounts of postage that would have been collected on certain free or reduced-rate mailings).

Source: Treasury Department and Office of Management and Budget.

C22. Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs[a]

October 17, 1933 — September 30, 1986

($Millions)

Commodity or Item	Realized Losses and Costs[b]	
	October 17, 1933 - September 30, 1986	Fiscal Year 1986
Total	$ 139,876.7	$ 19,998.0
Commodity operations	117,322.0	18,438.0
Feed grains	48,119.6	8,247.8
Corn (and products)	38,636.6	6,903.8
Grain sorghum	6,873.7	814.8
Barley	2,108.3	456.5
Oats and rye (and products)	501.0	72.7
Wheat (and products)	25,787.8	4,407.0
Rice (and products)	3,822.0	940.2
Tobacco	410.9	124.4
Cotton	18,221.5	1,990.7
Dairy	17,350.4	2,445.7
Butter	5,128.4	412.2
Cheese	5,821.3	821.6
Milk and whey	6,581.4	913.4
Dairy product stabilization, milk marketing fees collected, and other	(180.5)	298.5
Oil and oilseeds[c]	1,878.4	122.5
Beans, dry edible	132.7	(.2)
Other commodities	1,598.7	159.9
Other costs and losses		
Storage facilities	15.0	0.1
Research expenses	43.6[d]	-
Emergency feed program	607.3	1.0
Crop insurance indemnity payments	250.0	-
Accounts and notes receivable	63.3	12.2
Other assets charged off	48.8	-
Offshore procurement premiums	79.0	-
Strategic and other materials	9.2	-
Ocean transportation on commodities donated through voluntary agencies	49.7	19.7
Eradication of animal and plant diseases	103.2	-
Export market promotion program	26.1	22.2
Guarantee fees collected	(113.0)	(15.2)
Agricultural Trade and Export Policy Commission	1.0	.9
Export enhancement program	9.7	9.7
Ethanol plant assistance program	25.2	25.2
Conservation reserve program	110.7	110.7
Interest, net	15,085.2	883.5
Operating expenses, net	4,046.5	489.9
Net income (expense), general	19,131.7	1,373.4
Wartime consumer subsidy program	2,103.3	-

---

[a] After deduction of realized gains. Includes price-support and commodity export programs, supply and foreign purchase, emergency feed program, and special milk program for children. Excludes cost of programs operated under specific statutory authority for separate reimbursement.

[b] Totals are net, including gains (negative figures) in some commodities or items.

[c] Chiefly peanuts, soybeans and products.

[d] Includes $28.8 million for cotton research and promotion.

Source: Department of Agriculture, Commodity Credit Corporation.

C23. Major U.S. Government Foreign Assistance by Program

Selected Periods July 1, 1945 — December 31, 1985[a]

($Millions)

Program	July 1, 1945 through Dec. 31, 1985	Calendar Years			
		1982	1983	1984	1985[a]
Total, net	$ 277,643	$ 11,901	$ 11,641	$ 14,050	$ 14,337
Investment in six international financial institutions[b]	14,442	1,007	1,369	1,427	1,302
Assistance programs, net	263,201	10,893	10,272	12,622	13,035
New grants, net[c]	193,222	6,115	6,707	8,866	11,389
Gross new grants	195,713	6,119	6,711	8,872	11,392
Military aid[d]	82,211	1,373	1,361	2,354	3,151
Economic and technical aid[e]	113,502	4,746	5,350	6,518	8,241
Less: Reverse grants and returns	2,491	4	4	6	3
New credits, net[c]	68,208	4,774	3,568	3,746	1,637
Gross new credits	137,125	8,594	8,176	7,816	5,916
Export-Import Bank[f]	47,172	2,276	2,598	2,532	1,801
Foreign Assistance Act	55,492	4,501	4,514	3,945	2,758
Country program loans	26,599	1,125	969	760	675
Financing military sales	27,632	3,366	3,536	3,185	2,090
Social progress trust fund	854	-1	5	-4	-16
Other	406	11	4	4	9
Agricultural Trade Development and Assistance Act[g]	19,190	768	797	909	1,055
Commodity Credit Corporation Charter Act[h]	7,988	39	261	428	296
Other	7,283	1,010	7	2	6
Less: Principal collections	68,916	3,819	4,608	4,070	4,279
Other assistance programs[i]	1,771	4	-4	10	8

[a] Data for 1985 are preliminary.

[b] The Inter-American Development Bank, Asian Development Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation, African Developmen Fund, and African Development Bank.

[c] New grants are largely outright gifts. New credits are loans or other agreements which give rise to specific obligations to repay, over a period of years, usually with interest.

[d] Includes military supplies and services, multilateral construction program contributions, lend-lease, Chinese and Japanese military aid under the Foreign Assistance Act; and other military aid.

[e] Includes surplus agricultural commodities, civilian supplies, Inter-American and other special country programs, the Peace Corps, and other technical and economic aid.

[f] Direct loans less reimbursements by private participants.

[g] Public Law 83-480.

[h] Public Law 80-806.

[i] Through net accumulation of foreign currency claims and including aid under the Mutual Security Acts, Commodity Credit Corporation Charter Act, Agricultural Trade Development and Assistance Act, and triangular trade operations.

Source: Department of Commerce, Bureau of Economic Analysis.

C24. Net U.S. Foreign Grants and Credits by Region and Country

Selected Periods July 1, 1945-December 31, 1985[a]

($Millions)

Region and Country	July 1, 1945 through Dec. 31, 1985	Calendar Years				
		1981	1982	1983	1984	1985
Total (net)	$ 277,643	$ 10,548	$ 11,901	$ 11,641	$ 14,050	$ 14,337
Under assistance programs[b]	263,201	9,407	10,893	10,272	12,622	13,035
Western Europe	62,498	159	-162	101	261	-192
Austria	1,227	12	8	*c*	3	10
Belgium and Luxembourg	1,881	-11	-15	-17	-17	-15
France	8,324	35	-5	6	-17	-47
Germany	3,683	-12	-9	-6	-6	-2
Italy	5,626	123	-28	-25	-12	-84
Netherlands	2,037	-33	-26	-20	-14	-9
Portugal	1,517	-117	-2	64	122	103
Spain	2,924	48	14	100	220	-84
United Kingdom	6,090	-125	-208	-119	-134	-121
Yugoslavia	2,880	12	-31	20	17	18
Other and unspecified	6,876	-1	-66	-53	99	39
Eastern Europe	2,851	174	55	54	5	14
Poland	1,920	236	86	74	67	44
Near East and South Asia	111,257	5,168	6,047	5,913	6,457	7,443
Bangladesh	2,369	129	202	219	265	173
Egypt	14,922	1,397	2,344	2,061	1,925	2,232
Greece	4,723	-66	-52	44	-14	-19
India	10,119	215	89	74	83	46
Iran	1,443	*c*	-	-306	-	-
Israel	30,051	1,797	2,181	2,661	3,094	3,808
Pakistan	7,294	94	167	348	415	475
Turkey	10,781	376	696	491	442	479
Other and unspecified	8,154	501	375	374	-2,095	249
Africa	18,248	1,239	1,178	1,183	1,807	1,992
Far East and Pacific	108,462	947	806	1,193	664	221
China (Taiwan)	6,115	191	34	-44	-144	-255
Indonesia	3,801	10	21	259	224	38
Japan	3,967	68	-84	-16	-99	-87
Korea, Republic of	15,107	193	475	448	208	58
Philippines	3,810	42	61	241	143	334
Thailand	2,647	31	49	60	109	68
Other and unspecified	37,563	253	240	238	223	65
Western Hemisphere	25,274	594	1,854	718	2,124	2,136
Other international organizations and unspecified areas	16,327	1,125	1,134	858	1,304	1,431
Investment in international agencies	14,442	1,142	1,007	1,369	1,427	1,302
African Development Bank	54	-	-	18	18	18
African Development Fund	125	-	-	23	57	20
Asian Development Bank	712	49	59	56	80	135
Inter-American Development Bank	4,391	294	189	235	353	321
International Bank for Reconstruction and Development	1,001	132	48	34	27	41
International Development Association	8,012	655	697	1,002	892	768
International Finance Corporation	147	11	14	-	-	-

[a] Data for 1985 are preliminary.
[b] Includes military grants.
[c] Less than $500,000.
Source: Department of Commerce, Bureau of Economic Analysis.

C25. Net Federal Direct Loan Outlays by Agency or Program

Fiscal Years 1986-1988[a]

($Millions)

Agency or Program	Net Outlays[b]		
	1986	1987	1988
Total, direct loan outlays[c]	$ 11,155	$ -15,231	$ -15,321
Funds appropriated to the President:			
International security assistance	3,317	653	-109
International development assistance	102	-80	-99
Agriculture:			
Farmers Home Administration			
Agricultural credit	136	-924	-1,135
Rural housing	615	-2,594	-2,020
Rural development	249	-1,519	-766
Commodity Credit Corporation	6,504	-2,017	-2,419
Public Law 480 long-term export credits	577	628	619
Rural Electrification Administration	304	2,045	276
Rural telephone bank	51	64	-493
Commerce	-66	107	-49
Defense	438	-178	-169
Education	978	-5,335	-1,012
Energy	3	*d*	*d*
Health programs	-16	1	-209
Housing and Urban Development:			
Low-rent public housing	-35	-37	-39
Government National Mortgage Association	-750	-522	-45
Other housing programs	537	92	-1,072
Interior	45	40	-320
Transportation:			
Railroad programs	-86	1	-585
Other	874	601	98
Veterans Administration:			
Housing loans and default claims	-63	47	-293
Insurance policy and other loans	-5	-6	-6
Loans to the District of Columbia	-564	-293	-30
Export-Import Bank	-1,525	-3,681	-2,714
Federal Deposit Insurance Corporation	-194	-53	-1
Federal Savings and Loan Insurance Corporation	-73	8	25
National Credit Union Administration	-142	9	24
Small Business Administration:			
Business and investment loans	77	-181	-1,814
Disaster loans	-334	-939	-864
Tennessee Valley Authority	180	-211	74
United States Railway Association	6	-34	3
Other agencies and programs	16	-920	-174

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[b] Net loan outlays equal disbursements less repayments. Foreign currency transactions are excluded from the budget totals.

[c] Direct loan activities of the Federal Financing Bank are not shown separately, but are attributed to the originating agency or program.

[d] $500,000 or less.

Source: Office of Management and Budget.

C26. Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program

End of Fiscal Years 1986-1988[a]

($Millions)

Agency or Program	1986 Guaranteed Loans[b]	1986 Direct Loans[b]	1987 Guaranteed Loans[b]	1987 Direct Loans[b]	1988 Guaranteed Loans[b]	1988 Direct Loans[b]
Total	$ 449,808	$ 251,594	$ 526,179	$ 236,363	$ 580,292	$ 221,041
Funds appropriated to the President:						
International security assistance	160	29,849	140	30,502	120	30,394
International development assistance	1,484	12,274	1,576	12,194	1,664	12,094
Agriculture:						
Farmers Home Administration						
Agricultural credit	2,161	28,698	3,258	27,775	4,434	26,639
Rural housing	617	29,295	602	26,701	313	24,680
Rural development	2,626	7,957	2,337	6,438	1,871	5,672
Commodity Credit Corporation	3,609	21,608	7,038	19,591	7,782	17,173
Public Law 480 long-term export credits	-	10,622	-	11,251	-	11,869
Rural Electrification Administration:						
Rural electrification and telephone revolving fund	1,030	35,941	1,118	37,986	1,435	38,262
Rural Telephone Bank	-	1,434	-	1,498	-	1,005
Commerce:						
Economic development	286	659	137	756	120	712
National Oceanic and Atmospheric Administration	193	113	231	117	219	114
International Trade Administration and other	20	8	12	14	4	12
Defense	-	1,759	-	1,582	-	1,412
Education	37,482	17,047	39,931	11,709	41,063	10,700
Energy	50	21	50	21	50	20
Health and Human Services:						
Health programs	1,982	767	2,148	767	2,075	560
Housing and Urban Development:						
Low-rent public housing	8,612	2,111	8,300	2,074	7,961	2,035
Federal Housing Administration	223,520	4,246	280,550	3,853	322,502	3,377
Government National Mortgage Association	241,230	884	292,047	361	326,292	316
Other housing programs	54	7,301	53	7,786	49	7,190
Interior	142	598	170	637	192	317
Transportation:						
Federal ship financing fund	4,995	1,475	4,245	2,082	3,945	2,185
Railroad programs	-	634	-	635	-	50
Other	1,273	256	1,197	250	1,160	245
Treasury:						
Guarantee of New York City notes	-	-	-	-	-	-
Biomass energy development	798	-	1,069	-	1,069	-
Veterans Administration:						
Housing loans and default claims	142,562	1,313	153,756	1,360	162,239	1,067
Insurance policy and other loans	-	47	-	41	-	35
Loans to the District of Columbia	-	1,008	-	715	-	685
Export-Import Bank	4,785	14,351	5,488	10,670	6,166	7,956
Federal Deposit Insurance Corporation	-	3,423	-	3,370	-	3,369
Federal Savings and Loan Insurance Corporation	2,952	1,686	3,005	1,694	3,299	1,718
National Credit Union Administration	-	130	-	138	-	162
Small Business Administration:						
Business and investment loans	8,362	4,950	9,067	4,769	10,063	2,956
Disaster loan fund	3	4,222	3	3,283	2	2,416
Pollution control bond guarantees	276	-	281	-	-	-
Tennessee Valley Authority	1	2,094	1	1,882	-	1,957
Synthetic Fuels Corporation	-	-	-	-	-	-
United States Railway Association	-	84	-	50	-	52
Other agencies and programs	656	2,729	775	1,809	811	1,634
Deduction for secondary guaranteed loans	-241,230	-	-292,047	-	-326,292	-
Deduction for guaranteed loans held as direct loans	-884	-	-361	-	-316	-

---

[a] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[b] Data include transactions of the Federal Financing Bank. Agency-guaranteed loans that are disbursed as direct loans by the FFB are shown in the table only as direct loans and are attributed to the appropriate agency or program. The guaranteed loan totals are primary guarantees only. To avoid double counting, secondary guarantees and guaranteed loans held as direct loans are deducted.

Source: Office of Management and Budget.

C27. Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program[a]

Fiscal Years 1986-1988[b]

($Millions)

Agency or Program	1986		1987		1988	
	Gross Outlays	Applicable Receipts	Gross Outlays	Applicable Receipts	Gross Outlays	Applicable Receipts
Total	$123,956	$90,393	$138,243	$106,610	$132,152	$109,377
Funds appropriated to the President:						
Foreign assistance	1,315	1,178	1,225	1,388	1,196	1,290
Agriculture:						
Commodity Credit Corporation	41,197	15,356	48,370	23,107	41,897	20,625
Farmers Home Administration:						
Rural housing insurance fund	6,378	3,144	5,485	4,987	4,745	3,911
Agricultural credit insurance fund	7,258	4,025	6,929	3,742	6,462	3,707
Rural development insurance fund	1,743	787	1,721	1,711	1,725	1,358
Federal Crop Insurance Corporation	870	549	796	368	781	463
Rural Electrification Administration	3,126	2,838	3,233	3,472	3,510	3,126
Commerce	64	96	193	97	59	92
Education	132	206	232	780	160	698
Energy	2,678	2,764	2,929	2,998	3,097	3,308
Health and Human Services	50	51	70	51	57	87
Housing and Urban Development:						
Public and Indian Housing Program	1,375	398	1,909	37	1,644	39
Federal Housing Administration Fund	3,464	5,154	4,158	6,555	4,494	7,555
Government National Mortgage Association	412	1,551	1,394	2,025	829	903
Other	1,174	713	1,316	791	1,177	1,388
Interior	430	368	403	386	534	580
Labor	238	344	522	527	696	871
Transportation	1,625	575	1,001	320	370	585
Treasury	397	1,168	7	38	8	37
General Services Administration	21	206	102	131	134	281
Veterans Administration	3,173	3,012	3,176	3,045	3,113	3,293
Other independent agencies:						
Export-Import Bank	2,778	3,944	2,246	4,635	2,380	3,943
Federal Emergency Management Agency	587	428	460	467	584	577
Federal Home Loan Bank Board:						
Federal Savings and Loan Insurance Corporation	3,970	2,909	7,401	3,644	4,904	5,604
National Credit Union Administration	354	724	312	516	331	659
Small Business Administration	1,759	1,503	1,502	1,695	1,313	1,951
Postal Service	31,354	31,312	34,315	33,263	38,956	35,982
Tennessee Valley Authority	5,763	4,858	6,547	5,623	6,182	5,766
Other	269	233	289	210	817	698

---

[a] These are funds which finance a cycle of operations, in which the expenditures generate receipts available for continuing use. They include most government-owned corporations and various unincorporated enterprises, as well as agencies financed outside the budget.

[b] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

Source: Office of Management and Budget.

C28. Federal Trust Fund Receipts and Expenditures by Fund[a]

Selected Fiscal Years 1959-1988[b]

($Millions)

Trust Fund	1959	1969	1986	1987	1988
Total[c]					
Receipts	$ 16,769	$ 52,009	$ 423,319	$ 443,129	$ 492,210
Outlays	16,291	43,284	361,042	373,305	388,537
Old-age and survivors insurance trust fund					
Receipts	8,109	27,348	196,368	207,743	236,872
Outlays	9,380	24,690	179,572	187,699	198,462
Disability insurance trust fund					
Receipts	929	3,705	20,177	20,237	22,801
Outlays	361	2,613	20,243	20,761	21,541
Health insurance trust funds					
Receipts	-	7,255	81,428	90,417	103,239
Outlays	-	6,598	75,903	78,159	81,913
Railroad employees retirement funds					
Receipts	758	1,614	9,920	9,372	9,676
Outlays	778	1,458	8,133	8,638	8,957
Unemployment trust fund					
Receipts	1,997	3,852	26,073	25,600	24,329
Outlays	3,054	2,792	21,819	20,262	22,119
Federal employees retirement funds					
Receipts	1,741	3,776	43,330	45,391	50,027
Outlays	792	1,826	24,271	26,793	26,727
Airport and airway trust funds					
Receipts	-	-	3,565	3,929	4,200
Outlays	-	-	2,365	2,576	4,523
Highway trust funds					
Receipts	2,088	4,690	14,700	14,896	16,273
Outlays	2,613	4,151	14,813	13,641	14,272
Foreign military sales trust fund					
Receipts	-	959	10,725	8,914	8,896
Outlays	-	1,062	9,709	9,414	9,096
Veterans' life insurance funds[d]					
Receipts	697	751	1,387	1,389	1,391
Outlays	642	703	1,082	1,090	1,126
Black lung disability trust fund					
Receipts	-	-	600	643	1,697
Outlays	-	-	618	646	1,697
State and local government assistance trust fund					
Receipts	-	-	4,185	-	-
Outlays	-	-	5,114	76	-
Military retirement trust fund[e]					
Receipts	-	-	29,896	31,246	33,409
Outlays	-	-	17,611	17,946	18,882
Other trust funds[f]					
Receipts	585	288	2,189	3,943	3,890
Outlays	806	288	1,808	2,519	3,127
Trust revolving funds[g]					
Outlays	-	-708	-795	3,677	586
Intrafund transactions	-135	-523	-3,197	-2,748	-2,852
Proprietary receipts from the public	-	-1,705	-18,027	-17,844	-21,638

[a] Does not include operations of deposit funds and government-sponsored enterprises.

[b] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.

[c] Totals are net of intrafund transactions and proprietary receipts from the public.

[d] Includes Government Life Insurance Fund.

[e] This fund was established beginning in 1985.

[f] Includes principally District of Columbia, Indian tribal funds, adjusted certificates fund, National Mortgage Association Trust Fund, increment resulting from reduction in weight of gold dollar, and funds appropriated to the President.

[g] Outlays are stated net of offsetting collections.

Source: Office of Management and Budget and Treasury Department.

C29. Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds

Selected Calendar Years 1940-1991[a]

($Millions)

Year	Contributions	Benefit Payments	Administrative Expenses	Transfers to Railroad Retirement Account	Interest on Fund[b]	Balance in Fund at End of Year[c]
A. Old-Age and Survivors Insurance Trust Fund						
1940	$ 325	$ 35	$ 26	-	$ 43	$ 2,031
1945	1,285	274	30	-	134	7,121
1950	2,667	961	61	-	257	13,721
1955	5,713	4,968	119	$ -7	454	21,663
1960	10,866	10,677	203	318	516	20,324
1965	16,017	16,737	328	436	593	18,235
1970	30,256	28,798	471	579	1,515	32,454
1971	33,723	33,413	514	613	1,667	33,789
1972	37,781	37,122	674	724	1,794	35,318
1973	45,975	45,741	647	783	1,928	36,487
1974	52,081	51,618	865	909	2,159	37,777
1975	56,816	58,517	896	982	2,364	36,987
1976	63,362	65,705	959	1,212	2,301	35,388
1977	69,572	73,121	981	1,208	2,227	32,491
1978	75,471	80,361	1,115	1,589	2,008	27,520
1979	87,919	90,573	1,113	1,448	1,797	24,660
1980	103,456	105,083	1,154	1,442	1,845	22,823
1981	122,627	123,803	1,307	1,585	2,060	21,490
1982	123,673	138,806	1,519	1,793	845	22,088
1983	138,337	149,221	1,528	2,251	6,706	19,672
1984	164,122	157,841	1,638	2,404	2,266	27,117
1985	176,958	167,248	1,592	2,310	1,871	35,842
1986	190,741	176,813	1,601	2,585	3,069	39,081
1987	203,039	184,058	1,776	2,697	4,591	61,487
1988	229,657	195,639	1,830	2,803	6,737	101,156
1989	246,061	207,955	1,919	2,861	9,887	148,353
1990	265,762	221,836	2,007	2,925	13,637	205,705
1991	282,757	234,792	2,095	3,023	17,594	271,117
B. Disability Insurance Trust Fund						
1960	$ 1,010	$ 568	$ 36	$ -5	$ 53	$ 2,289
1965	1,188	1,573	90	24	59	1,606
1970	4,481	3,085	164	10	277	5,614
1971	4,620	3,758	205	13	361	6,645
1972	5,107	4,473	233	24	414	7,457
1973	5,932	5,718	190	20	458	7,927
1974	6,826	6,903	217	22	500	8,109
1975	7,444	8,505	256	29	502	7,354
1976	8,233	10,055	285	26	422	5,745
1977	9,138	11,547	399	[d]	304	3,370
1978	13,413	12,599	325	30	256	4,226
1979	15,114	13,786	371	30	358	5,630
1980	13,255	15,515	368	-12	485	3,629
1981	16,738	17,192	436	29	172	3,049
1982	21,995	17,376	590	26	546	2,691
1983	17,991	17,524	625	28	1,569	5,195
1984	15,945	17,898	626	22	1,174	3,959
1985	17,191	18,827	608	43	870	6,321
1986	18,399	19,853	600	68	803	7,780
1987	19,510	20,447	648	49	680	7,041
1988	22,012	21,157	722	49	671	8,038
1989	23,581	22,141	813	46	770	9,659
1990	28,311	23,300	889	48	1,027	15,134
1991	30,293	24,497	960	38	1,425	21,701

---

[a] Beginning in 1985, data are projections reflecting changes that would occur, under automatic provisions of the law, based on an intermediate level of assumptions as to the future course of real gross national product, average wages, the consumer price index, and unemployment.

[b] Amounts shown include interest on retroactive government contributions on wage credits for military service from 1957 and unnegotiated benefit checks totaling: $6,677 million for OASI and $660 million for DI in 1983; $1,732 million for OASI and $169 million for DI in 1984; and $88 million for OASI and $15 million for DI in 1985.

[c] In addition to the items shown here, transactions affecting fund balances are income from taxation of benefits (beginning in 1984), reimbursements from the general fund of the Treasury, and interfund borrowing transfers.

[d] Less than $500,000.

Source: Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds.

C30. Estimated Progress of the Federal Highway Trust Fund

Actual Fiscal Years 1957-1986 and Estimated Fiscal Years 1987-1991[a]

($Millions)

	Receipts			Expenditures			
Fiscal Year	Total	Excise Taxes[b] (Net)	Interest on Investments (Net)[c]	Total	Interstate	Non-Interstate	Balance in Fund End of Fiscal Year
Actual:							
1957	$ 1,482	$ 1,479	$ 3	$ 966	$ 211	$ 755	$ 516
1958	2,044	2,026	18	1,511	673	838	1,049
1959	2,087	2,074	13	2,613	1,501	1,112	523
1960	2,536	2,539	-3	2,940	1,861	1,079	119
1961	2,799	2,798	1	2,619	1,719	900	299
1962	2,956	2,949	7	2,784	1,914	870	471
1963	3,293	3,279	14	3,017	2,109	908	747
1964	3,539	3,519	20	3,645	2,635	1,010	641
1965	3,670	3,659	11	4,026	3,016	1,010	285
1966	3,924	3,917	7	3,965	2,978	987	244
1967	4,455	4,441	14	3,974	2,976	998	725
1968	4,428	4,394	34	4,171	3,207	964	982
1969	4,690	4,637	53	4,151	3,149	1,002	1,521
1970	5,469	5,354	115	4,378	3,289	1,089	2,612
1971	5,725	5,542	183	4,685	3,456	1,229	3,652
1972	5,528	5,322	206	4,690	3,468	1,222	4,490
1973	5,912	5,665	247	4,811	3,395	1,416	5,591
1974	6,675	6,260	415	4,599	3,017	1,582	7,667
1975	6,774	6,188	586	4,844	2,902	1,942	9,597
1976	6,000	5,413	587	6,520	3,429	3,091	9,077
1977	7,302	6,709	593	6,147	2,979	3,168	10,164
1978	7,567	6,905	662	6,058	2,846	3,212	11,673
1979	8,046	7,189	857	7,155	3,449	3,706	12,564
1980	7,647	6,620	1,027	9,212	n.a.	n.a.	10,999
1981	7,434	6,305	1,129	9,174	n.a.	n.a.	9,259
1982	7,822	6,743	1,079	8,035	n.a.	n.a.	9,046
1983	9,375	8,297	1,078	8,841	n.a.	n.a.	9,581
1984	12,858	11,743	1,116	10,617	n.a.	n.a.	11,822
1985	14,328	13,015	1,313	13,263	n.a.	n.a.	12,886
1986	14,700	13,363	1,337	14,813	n.a.	n.a.	12,773
Estimated:							
1987	14,896	13,651	1,245	13,641	n.a.	n.a.	14,029
1988	16,273	15,063	1,210	14,272	n.a.	n.a.	16,030
1989	16,585	15,303	1,282	15,690	n.a.	n.a.	16,925
1990	16,933	15,664	1,269	15,358	n.a.	n.a.	18,501
1991	17,301	16,006	1,295	15,391	n.a.	n.a.	20,410

[a] Under legislation enacted through July 1983. Under present law the fund is scheduled to terminate on September 30, 1988. Effective March 31, 1983, a portion of the fund is earmarked for mass transit.

[b] Taxes on motor fuels, trucks, buses, trailers, tires, use of certain vehicles, lubricating oils, parts and accessories, inner tubes, and tread rubber. (For tax rates see Table C50.)

[c] Receipts of interest on investments netted by payment of interest on general fund advances.

Source: Treasury Department.

C31. Total and Per Capita Federal Receipts[a]

Selected Fiscal Years 1789-1986[b]

($Millions, Except Per Capita)

Year	Total Receipts[c] Amount	Total Receipts[c] Per Capita	Income and Profit Taxes	Customs[d]	Employment Taxes[e]	Other[f]
1789-91	$ 4	$ 1.02	-	$ 4	-	-
1800	10	1.89	-	9	-	$ 1
1810	9	1.25	-	9	-	g
1820	15	1.56	-	15	-	g
1830	22	1.71	-	22	-	g
1840	14	.82	-	13	-	g
1850	40	1.72	-	40	-	g
1860	53	1.68	-	53	-	g
1870	380	9.50	$ 38	195	-	147
1880	311	6.19	-	187	-	124
1890	373	5.90	-	230	-	143
1900	528	6.94	-	233	-	295
1910	624	6.75	21	334	-	269
1920	5,728	53.80	3,945	323	-	1,460
1930	3,626	29.46	2,411	587	-	628
1940	5,696	43.34	2,125	349	$ 834	2,388
1942	13,458	100.62	7,960	389	1,185	3,924
1944	42,225	315.41	34,655	431	1,738	5,401
1946	40,862	297.77	30,885	435	1,701	7,841
1948	42,406	292.62	31,171	422	2,381	8,432
1950	39,882	264.61	28,263	423	2,645	8,551
1951	51,745	338.26	37,753	624	3,627	9,741
1952	66,202	426.40	51,347	551	4,464	9,840
1953	70,799	448.62	54,363	613	4,718	11,105
1954	73,137	455.71	53,915	562	5,267	13,393
1955	68,945	421.29	49,919	606	6,031	12,389
1956	78,298	469.62	56,639	705	7,125	13,829
1957	83,964	494.44	60,597	754	7,463	15,150
1958	84,234	487.44	59,115	800	8,699	15,620
1959	84,362	479.94	58,883	948	8,905	15,626
1960	97,730	546.81	67,151	1,123	11,337	18,118
1961	100,365	552.58	67,918	1,008	12,775	18,664
1962	105,941	574.18	71,945	1,171	12,977	19,848
1963	113,132	604.07	75,324	1,241	14,886	21,682
1964	119,810	630.67	78,891	1,284	17,125	22,509
1965	122,863	638.15	79,792	1,478	17,550	24,043
1966	138,112	709.54	92,132	1,811	20,890	23,279
1967	159,134	809.45	104,288	1,972	28,105	24,789
1968	165,047	831.14	108,149	2,113	29,487	25,298
1969	200,676	1,000.89	135,778	2,387	34,841	27,669
1970	209,883	1,035.35	138,689	2,494	39,520	29,180
1971	207,348	1,010.68	131,072	2,657	42,217	31,401
1972	227,544	1,097.15	143,805	3,394	46,568	33,777
1973	257,975	1,233.53	164,157	3,308	55,356	35,154
1974	293,014	1,390.72	184,648	3,444	66,428	38,494
1975	321,050	1,512.66	202,146	3,782	75,565	39,557
1976	333,708	1,559.73	205,752	4,209	80,317	43,430
1977	393,195	1,821.07	246,976	5,287	92,610	48,322
1978	440,598	2,024.82	278,438	6,729	104,411	51,020
1979	506,721	2,307.36	322,994	7,640	120,711	55,376
1980	572,641	2,583.28	359,928	7,482	139,273	65,958
1981	663,901	2,901.69	406,583	8,523	163,516	85,369
1982	690,421	2,988.54	418,600	9,278	181,027	81,516
1983	687,581	2,944.71	411,410	9,060	186,197	80,914
1984	750,269	3,183.98	434,905	11,791	212,612	90,961
1985	817,965	3,434.32	477,716	12,498	235,317	92,434
1986	860,764	3,580.50	501,275	13,805	255,806	89,879

[a] On the basis of warrants issued from 1789 to 1915; on Daily Treasury Statement basis from 1916 to 1952; on Monthly Treasury Statement basis for 1953 and subsequent years. General, special, emergency, and trust accounts combined from 1789 through 1930.

[b] Data for 1954 onward reflect changes in the concept of the Federal budget.

[c] Internal revenue plus customs and Federal unemployment insurance taxes before refunds. Tax receipts by source net of refunds are shown in Table C3.

[d] Includes the tonnage tax through 1931.

[e] Includes old-age, survivors, disability, and hospital insurance; and railroad retirement taxes. Excludes state unemployment insurance tax deposits.

[f] Includes excise, estate and gift, Federal unemployment, railroad unemployment, and state unemployment taxes deposited with the Treasury (1954-1986); other contributions for social insurance; and miscellaneous receipts and taxes.

[g] Less than $500,000.

Source: Treasury Department; per capita computations by Tax Foundation.

C32. Federal Tax Collections by Type of Tax[a]

Selected Fiscal Years 1960-1988[b]

Type of Tax	1960	1970	1975	1980	1986	1987	1988
			Amount ($Millions)				
Total	$ 90,514	$ 187,689	$ 269,996	$ 500,933	$ 744,579	$ 819,030	$ 894,411
Individual income tax	40,715	90,412	122,386	244,069	348,959	364,002	392,821
Corporate income tax	21,494	32,829	40,621	64,600	63,143	104,761	117,207
Employment taxes[c]	11,248	39,133	75,199	138,748	255,062	273,248	307,438
Unemployment taxes[d]	2,667	3,470	6,771	15,336	24,098	23,781	22,246
Excise taxes[e]	11,676	15,705	16,551	24,329	32,919	32,602	33,406
Estate and gift taxes	1,606	3,644	4,611	6,389	6,958	5,998	5,817
Customs duties	1,105	2,430	3,676	7,174	13,327	14,445	15,274
Miscellaneous taxes	3	66	181	288	113	193	202
			Percentage Distribution				
All taxes	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Individual income tax	45.0	48.2	45.3	48.7	46.9	44.4	43.9
Corporate income tax	23.7	17.5	15.0	12.9	8.5	12.8	13.1
Employment taxes	12.4	20.9	27.9	27.7	34.3	33.4	34.4
Unemployment taxes	2.9	1.8	2.5	3.1	3.2	2.9	2.5
Excise taxes	12.9	8.4	6.1	4.9	4.4	4.0	3.7
Estate and gift taxes	1.8	1.9	1.7	1.3	.9	.7	.7
Customs duties	1.2	1.3	1.4	1.4	1.8	1.8	1.7
Miscellaneous taxes	f	f	.1	.1	f	f	f

---

[a] Net of refunds.
[b] Data for 1987 and 1988 are estimates from the *Budget* presented in January 1987.
[c] Old-age, survivors, disability, and hospital insurance; and railroad retirement.
[d] Includes state taxes deposited in Treasury.
[e] For details by type of tax, see Table C49. Includes collections from windfall profits tax beginning 1980.
[f] Less than .05%.
Source: Office of Management and Budget, and Tax Foundation computations.

C33. Federal Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1986

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	Estate and Gift
Tax Index, 1967 = 100						
1965	82.6	79.3	96.3	102.0	69.0	90.3
1966	94.1	91.0	104.7	95.4	90.2	96.8
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	116.0	118.8	120.3	111.8	110.9	100.0
1969	131.1	142.1	120.3	117.8	127.6	116.1
1970	128.0	137.9	102.0	119.7	135.8	119.4
1971	132.8	133.1	111.7	125.7	150.7	148.4
1972	152.1	159.5	122.0	122.4	173.5	174.2
1973	173.1	170.0	144.3	131.6	218.8	164.5
1974	192.8	196.3	150.3	132.9	247.7	154.8
1975	193.2	187.6	145.3	146.1	262.6	158.1
1976	223.1	219.7	182.0	142.1	297.1	180.6
1977	252.1	252.3	205.3	151.3	331.0	232.3
1978	289.6	294.3	238.0	167.8	381.4	171.0
1979	331.1	349.7	248.0	171.1	442.7	177.4
1980	362.4	389.9	234.3	223.7	485.7	212.9
1981	418.5	453.0	219.0	330.9	569.5	225.8
1982	414.6	460.4	163.3	271.7	607.7	245.2
1983	430.7	447.4	204.3	295.4	656.8	190.3
1984	473.4	471.6	250.7	316.4	739.8	196.8
1985	514.1	527.2	253.7	308.6	806.9	209.7
1986	541.4	551.6	279.0	295.4	857.6	229.0
Tax Receipts ($Billions)						
1965	$ 124.3	$ 51.1	$ 28.9	$ 15.5	$ 26.0	$ 2.8
1966	141.5	58.6	31.4	14.5	34.0	3.0
1967	150.4	64.4	30.0	15.2	37.7	3.1
1968	174.5	76.5	36.1	17.0	41.8	3.1
1969	197.2	91.5	36.1	17.9	48.1	3.6
1970	192.5	88.8	30.6	18.2	51.2	3.7
1971	199.7	85.7	33.5	19.1	56.8	4.6
1972	228.7	102.7	36.6	18.6	65.4	5.4
1973	260.4	109.5	43.3	20.0	82.5	5.1
1974	289.9	126.4	45.1	20.2	93.4	4.8
1975	290.5	120.8	43.6	22.2	99.0	4.9
1976	335.6	141.5	54.6	21.6	112.3	5.6
1977	379.1	162.5	61.6	23.0	124.8	7.2
1978	435.5	189.5	71.4	25.5	143.8	5.3
1979	498.0	225.2	74.4	26.0	166.9	5.5
1980	545.1	251.1	70.3	34.0	183.1	6.6
1981	629.4	291.7	65.7	50.3	214.7	7.0
1982	623.5	296.5	49.0	41.3	229.1	7.6
1983	647.8	288.1	61.3	44.9	247.6	5.9
1984	712.0	303.7	75.2	48.1	278.9	6.1
1985	773.2	339.5	76.1	46.9	304.2	6.5
1986	814.2	355.2	83.7	44.9	323.3	7.1

---

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Excise taxes and customs duties.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

C34. Federal Individual Income Tax: Exemptions and Treatment of Dividends

Income Years 1913-1989

Revenue Act	Income Years	Personal and Dependency Exemptions: Married Person[a]	Personal and Dependency Exemptions: Single Person	Personal and Dependency Exemptions: Amount for Each Dependent	Treatment of Dividends
1913[b]	1913-1915	$4,000	$3,000	None	Exempt
1916	1916	4,000	3,000	None	do
1917	1917, 1918	2,000	1,000	$200	do
1918	1918-1920	2,000	1,000	200	do
1921	1920-1923	2,500[c]	1,000	400	do
1924	1924	2,500	1,000	400	do
1926, 1928	1925-1931	3,500	1,500	400	do
1932	1932, 1933	2,500	1,000	400	do
1934	1934, 1935	2,500	1,000	400	do
1936, 1938	1936-1939	2,500	1,000	400	Fully taxable
1940[d]	1940	2,000	800	400	do
1941	1941	1,500	750	400	do
1942	1942, 1943	1,200	500	350	do
1944, 1945	1944-1947	1,000[e]	500[e]	500[e]	do
1948, 1950, 1951	1948-1953	1,200	600	600	do
Internal Revenue Code of 1954	1954-1963	1,200	600	600	First $50 exempt
1964	1964-1967	1,200	600	600	First $100 exempt
1968	1968, 1969	1,200	600	600	do
Tax Reform Act of 1969	1970	1,250	625	625	do
1971	1971	1,350[f]	675[f]	675[f]	do
	1972-1974	1,500	750	750	do
Tax Reduction Act of 1975	1975	1,500	750	750	do
Tax Reform Act of 1976	1976	1,500	750	750	do
Tax Reduction and Simplification Act of 1977	1977, 1978	1,500	750	750	do
1978	1979, 1980	2,000	1,000	1,000	do
Crude Oil Windfall Profits Tax of 1980	1981, 1982	2,000	1,000	1,000	[g]
Economic Recovery Tax Act of 1981	1982-1984	2,000[h]	1,000[h]	1,000[h]	[g]
Tax Equity and Fiscal Responsibility Act of 1982	1982-1984	2,000	1,000	1,000	First $100 exempt
	1985	2,080[h]	1,040[h]	1,040[h]	Fully taxable
	1986	2,160[h]	1,080[h]	1,080[h]	-
Tax Reform Act of 1986	1987	3,800	1,900	1,900	-
	1988[i]	3,900	1,950	1,950	-
	1989	4,000[h]	2,000[h]	2,000[h]	-

---

[a] For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

[c] For net incomes in excess of $5,000, personal exemption was $2,000.

[d] Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

[e] Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was $500 per taxpayer.

[f] Increased personal and dependency exemptions to $750 effective for one-half of year 1971.

[g] For 1981-1982 first $200 of combined dividend and interest income ($400 for joint returns) is exempt. For income years 1981-1986, up to $750 ($1,500 for joint returns) of reinvested dividends of public utilities is exempt.

[h] Effective in 1985-1986, and after 1989, personal exemption allowances are adjusted by changes in the Department of Labor's Consumer Price Index.

[i] Beginning in 1988, the personal exemption will be phased out for higher income taxpayers.

Source: Treasury Department and Commerce Clearing House.

C35. Federal Internal Revenue Collections by State[a]

Selected Fiscal Years 1949-1986

($Millions)

State	1949		1959		1969		1979		1986[b]	
	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes
Total[c]	$ 40,351.4	$ 31,983.3	$ 78,652.1	$ 66,642.2	$ 187,919.3	$ 168,846.7	$ 453,859.1	$ 432,697.8	$ 782,251.8	$ 741,384.8
Alabama	259.5	236.2	534.7	512.6	1,332.6	1,222.5	4,130.5	3,948.6	7,271.7	6,941.7
Alaska	-	-	47.9	46.1	132.1	129.7	796.2	781.3	1,576.4	1,549.8
Arizona	82.1	74.2	266.4	254.2	717.3	688.3	3,262.0	3,186.4	6,562.3	6,393.3
Arkansas	115.9	105.6	197.5	188.6	651.8	609.5	2,018.9	1,939.4	3,284.8	3,115.1
California	2,955.9	2,419.0	6,923.6	6,069.2	16,777.4	15,291.5	49,558.1	46,911.1	89,604.4	85,053.6
Colorado	277.0	222.5	976.0	889.1	2,243.4	2,058.3	6,730.5	6,422.7	12,342.9	11,624.5
Connecticut	642.6	535.5	1,335.8	1,194.5	3,478.0	3,215.4	9,108.1	8,693.0	17,738.0	17,395.5
Delaware	306.2	293.6	686.4	676.2	1,318.6	1,276.4	2,217.5	2,168.4	3,175.9	3,077.4
Florida	342.6	286.6	1,147.3	1,039.3	3,625.6	3,381.7	13,328.6	12,482.9	28,546.2	27,152.4
Georgia	403.5	322.9	888.9	778.7	2,614.8	2,428.8	7,314.7	6,735.2	18,225.4	16,850.9
Hawaii	-	-	-	-	526.6	493.9	1,455.2	1,421.0	2,337.0	2,268.1
Idaho	76.4	71.0	147.1	142.1	379.6	369.7	1,313.0	1,291.8	2,025.2	1,970.8
Illinois	3,569.8	2,924.1	6,394.9	5,570.5	14,286.1	13,070.4	33,432.9	31,648.3	46,400.6	44,380.7
Indiana	950.5	586.8	1,759.1	1,432.3	3,409.7	2,943.3	9,820.1	9,334.9	15,859.8	15,204.1
Iowa	407.9	330.7	683.7	647.2	1,442.2	1,383.3	4,081.4	3,935.8	5,532.4	5,273.9
Kansas	401.9	301.3	582.7	534.0	1,185.1	1,128.6	3,935.9	3,770.2	6,404.1	6,057.7
Kentucky	812.3	282.1	1,541.0	547.3	2,541.0	1,314.1	5,272.0	3,928.0	6,517.3	5,020.6
Louisiana	357.4	291.8	689.2	610.7	1,639.9	1,542.3	5,486.7	5,334.5	8,068.1	7,755.1
Maine	117.5	107.8	192.9	183.4	470.4	451.2	1,144.3	1,111.0	2,186.2	2,102.5
Maryland[d]	1,068.1	842.1	1,937.5	1,652.3	5,425.3	4,951.9	13,111.1	12,470.9	23,703.9	22,740.8
Massachusetts	1,232.0	1,063.6	2,209.8	2,001.6	5,455.4	5,059.8	11,311.7	10,898.6	24,249.5	23,664.4
Michigan	2,564.5	1,876.0	5,010.8	3,586.9	13,871.7	11,201.4	26,664.1	25,528.0	36,718.1	35,674.3
Minnesota	669.0	573.8	1,291.9	1,174.0	3,195.7	3,021.1	10,353.7	10,035.1	14,095.6	13,643.2
Mississippi	100.7	91.6	193.1	176.7	619.6	574.0	1,755.6	1,702.8	3,049.1	2,887.6
Missouri	1,095.2	992.3	1,915.9	1,672.6	4,782.8	4,342.7	11,581.5	10,973.5	19,444.4	18,322.6
Montana	78.9	72.1	145.0	136.1	273.2	257.6	828.4	792.9	1,182.9	1,114.3
Nebraska	276.2	224.4	484.8	430.2	1,031.8	937.1	2,976.0	2,833.6	4,600.1	4,434.1
Nevada	38.1	33.7	114.9	101.3	351.4	330.6	1,471.3	1,430.8	2,773.9	2,692.1
New Hampshire	71.5	63.8	152.8	146.3	447.7	432.7	1,286.7	1,234.3	2,765.5	2,709.9
New Jersey	1,151.1	937.9	2,442.8	2,114.8	6,670.0	6,081.0	16,775.4	16,061.0	34,823.1	33,157.1
New Mexico	55.4	50.5	177.7	170.0	367.9	351.0	1,240.4	1,206.9	2,364.8	2,252.4
New York	7,427.2	6,260.5	15,433.2	13,634.8	33,245.3	31,149.5	51,800.4	50,004.2	87,437.1	85,041.5

Continued

C35. Federal Internal Revenue Collections by State[a] (continued)

Selected Fiscal Years 1949-1986

($Millions)

	1949		1959		1969		1979		1986[b]	
State	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes	Total	Income and Employment Taxes
North Carolina	$ 1,166.7	$ 423.7	$ 1,983.7	$ 875.0	$ 4,065.6	$ 2,801.4	$ 8,936.4	$ 7,427.8	$ 17,017.2	$ 13,590.9
North Dakota	61.7	58.0	95.6	92.5	201.8	193.8	761.0	731.8	1,142.5	1,097.4
Ohio	2,626.3	2,148.0	5,047.4	4,405.8	12,407.0	11,317.0	27,411.8	25,920.4	36,248.9	34,428.4
Oklahoma	418.8	337.3	809.8	596.7	1,598.2	1,262.5	5,029.8	4,611.1	10,048.9	8,919.7
Oregon	298.8	275.8	491.9	468.6	1,288.3	1,238.6	4,863.9	4,676.1	9,044.6	8,694.3
Pennsylvania	3,213.4	2,578.4	5,392.8	4,607.5	11,110.9	10,007.3	24,948.8	23,712.1	36,040.9	39,855.9
Rhode Island	214.8	194.4	311.3	282.9	891.3	852.9	1,826.2	1,783.9	2,833.3	2,781.6
South Carolina	205.0	191.5	287.6	272.6	963.1	931.4	3,030.6	2,959.5	5,678.3	5,470.5
South Dakota	64.1	58.2	107.6	103.8	218.8	208.7	671.0	645.2	1,055.3	1,007.3
Tennessee	333.2	295.7	644.7	605.4	1,868.1	1,788.4	5,669.7	5,447.1	12,332.0	11,726.2
Texas	1,381.2	1,218.9	2,682.5	2,413.8	7,615.5	6,624.4	29,862.5	27,766.3	53,598.2	48,899.6
Utah	90.7	76.7	217.1	199.8	434.7	415.0	1,607.7	1,571.7	3,083.3	2,902.5
Vermont	40.7	36.2	78.1	70.6	211.6	202.5	508.6	496.2	1,078.6	1,046.8
Virginia	770.3	393.4	1,231.5	843.3	2,829.1	2,250.5	7,626.9	6,761.7	15,758.6	14,379.9
Washington	488.8	438.4	970.3	891.4	2,472.3	2,296.7	7,629.4	7,302.0	11,986.2	11,632.2
West Virginia	242.7	219.8	308.0	287.4	630.1	595.6	1,770.7	1,708.7	2,040.2	1,958.1
Wisconsin	788.2	629.9	1,409.5	1,241.9	3,353.7	3,070.3	8,777.3	8,366.1	12,861.1	12,359.9
Wyoming	38.8	35.0	77.8	69.1	145.5	129.6	640.6	593.0	850.7	776.9
Alaska (territory)	18.2	16.5	-	-	-	-	-	-	-	-
Hawaii (territory)	91.2	81.8	175.2	163.5	-	-	-	-	-	-
Other[e]	2.3	[f]	970.8	874.3	1,103.7	971.0	3,276.5	3,145.8	8,686.3	7,334.6

[a] Collections in various states do not necessarily indicate the actual Federal tax burden on the residents of each state. For estimated tax burden by state, see Table C55.

[b] Data for 1986 are not strictly comparable to prior years because amounts in 1986 are classified according to state of taxpayer's residence; previously amounts were classified according to state where tax payments were made.

[c] Excludes collections outside of states recognized as of fiscal year.

[d] Includes District of Columbia.

[e] Includes Puerto Rico, Canal Zone, Philippine Islands, other foreign countries, and undistributed.

[f] Less than $50,000.

Source: Treasury Department.

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates

Selected Income Years 1913-1988[a]

Taxable Income[b]	1913-1915	1916	1917	1918	1919-1921	1922, 1923[c]	1925, 1931[d]	1932, 1933	1934, 1935	1936-1939	Taxable Income[b]
Under 2	-	-	-	-	-	-	-	-	-	4%	Under 2
2- 4	-	-	2%	6%	4%	4%	-	4%	4%	4	2- 4
4- 5	1%	2%	4	6	4	4	1-1/2%	4	8	8	4- 5
5- 6	1	2	5	7	5	4	1-1/2	4	8	8	5- 6
6- 7.5	1	2	5	14	10	9	1-1/2	9	9	9	6- 7.5
7.5- 8	1	2	6	14	10	9	1-1/2	9	9	9	7.5- 8
8- 10	1	2	6	15	11	9	3	9	10	10	8- 10
10- 12	1	2	7	16	12	10	4	10	11	11	10- 12
12- 14	1	2	7,8	17	13	11	6	11	12	12	12- 14
14- 16	1	2	8,9	18	14	12	7	12	13	13	14- 16
16- 18	1	2	9	19	15	13	8	13	15	15	16- 18
18- 20	1	2	9	20	16	14	9	14	17	17	18- 20
20- 22	2	3	12	21	17	16	10	16	19	19	20- 22
22- 26	2	3	12	22, 23	18, 19	17, 18	11, 12	17, 18	21	21	22- 26
26- 28	2	3	12	24	20	19	12	19	23	23	26- 28
28- 30	2	3	12	25	21	20	13	20	23	23	28- 30
30- 32	2	3	12	26	22	21	13	21	23	23	30- 32
32- 36	2	3	12	27, 28	23, 24	23	14	23	25	25	32- 36
36- 40	2	3	12	29, 30	25, 26	24, 25	15	24, 25	25, 28	25, 28	36- 40
40- 44	2	4	16	31, 32	27, 28	26, 27	16	26, 27	28	28	40- 44
44- 48	2	4	16	33, 34	29, 30	28, 29	17	28, 29	31	31	44- 48
48- 52	2, 3	4	16	35, 36	31, 32	30, 31	18	30, 31	31, 34	31, 35	48- 52
52- 56	3	4	16	37, 38	33, 34	32, 33	19	32, 33	34	35	52- 56
56- 60	3	4	16	39, 40	35, 36	34, 35	20	34, 35	73	39	56- 60
60- 66	3	5	21	41-43	37-39	36-38	21, 22	36-38	37, 40	39, 43	60- 66
66- 70	3	5	21	44, 45	40, 41	39, 40	22	39, 40	40, 43	43, 47	66- 70
70- 74	3	5	21	46, 47	42, 43	41, 42	23	41, 42	43	47	70- 74
74- 76	3, 4	5	21	48	44	43	23	43	46	51	74- 76
76- 80	4	5	21	49, 50	45, 46	44, 45	23	44, 45	46	51	76- 80
80- 86	4	6	26	51-53	47-49	46-48	24	46-48	49	55	80- 86
86- 90	4	6	26	45, 55	50, 51	49, 50	24	49, 50	49	55	86- 90
90- 96	4	6	26	56-58	52-54	51-53	24	51-53	54	59	90- 96
96- 100	4	6	26	59, 60	55, 56	54, 55	24	54, 55	54	59	96- 100
100- 150	5	7	31	64	60	56	25	56	56	62	100- 150
150- 200	5	8	35	68	64	57	25	57	57	64	150- 200
200- 300	5, 6	9, 10	41, 46	72	68	58	25	58	58	66, 68	200- 300
300- 500	6	11	50	75	71	58	25	59, 60	59, 60	70, 72	300- 500
500-1,000	7	12	54, 59	76	72	58	25	61, 62	61, 62	74, 76	500-1,000
1,000-1,500	7	13	65	77	73	58	25	63	63	77	1,000-1,500
Over 1,500	7	14, 15	66, 67	77	73	58	25	63	63	77-79	Over 1,500

Continued

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates (continued)

Selected Income Years 1913-1988[a]

Taxable Income[b]	1944, 1945	1952, 1953	1954-1963	1965-1976[e]	1977, 1978	1979 1981[f]	1982	1983	1984-1986[e]	1987 Taxable Income[b]	1987 Tax Rate[h]	1988+ Taxable Income[b]	1988+ Tax Rate[h]
Under .5	23%	22.2%	20%	14%	-	-	-	-	-	0-$3	11%	up to $29.75	15%
.5- 1	23	22.2	20	15	-	-	-	-	-	3-28	15	over $29.75	28
1- 1.5	23	22.2	20	16	-	-	-	-	-	28-45	28		
1.5- 2	23	22.2	20	17	0, 14%	0, 14%	0, 12%	0 ,11%	0, 11%	45-90	35		
2- 4	25	24.6	22	19	14-19	14-18	12-16	11-15	11-14	over 90	38.5		
4- 6	29	29	26	22	19, 22	18, 21	16, 19	15, 17	14,16				
6- 8	33	34	30	25	22, 25	21	19	17	16				
8- 10	37	38	34	28	25, 28	24	22	19	18				
10- 12	41	42	38	32	28 ,32	24 ,28	22, 25	19, 23	18, 22				
12- 14	46	48	43	36	32, 36	28, 32	25, 29	23, 26	22, 25				
14- 16	50	53	47	39	36, 39	32, 37	29, 33	26, 30	25, 28				
16- 18	53	56	50	42	39, 42	37, 43	33, 39	30, 35	28, 33				
18- 20	56	59	53	45	42, 45	43	39	35	33				
20- 22	59	62	56	48	45, 48	43	39	35	33				
22- 26	62	66	59	50	48, 50	43, 49	39, 44	35, 40	33, 38				
26- 32	65	67	62	53	50, 53	49, 54	44, 49	40, 44	38, 42				
32- 38	68	68	65	55	53, 55	54	49	44	42				
38- 44	72	72	69	58	55, 58	54, 59	49, 50	44, 48	42, 45				
44- 50	75	75	72	60	58, 60	59	50	48	45				
50- 60	78	77	75	62	60, 62	59, 64	50	48, 50	45, 49				
60- 70	81	80	78	64	62, 64	64	50	50	49				
70- 80	84	83	81	66	64, 66	64	50	50	49				
80- 90	87	85	84	68	66, 68	64, 68	50	50	49, 50				
90- 100	90	88	87	69	68, 69	68	50	50	50				
100- 150	92	90	89	70	69, 70	68, 70	50	50	50				
150- 200	93	91	90	70	70	70	50	50	50				
200- 300	94	92	91	70	70	70	50	50	50				
300- 500	94	92	91	70	70	70	50	50	50				
500-1,000	94[g]	92[g]	91[g]	70	70	70	50	50	50				
over 1,000	94[g]	92[g]	91[g]	70[g]	70	70	50	50	50				

[a] For income years 1941-43, 1946-51 and 1964, see 1981 edition of *Facts and Figures on Government Finance*. Before 1934 all net income was subject to surtax; for 1934 and later years, net income less personal exemptions and credits for dependents was subject to surtax. For this table, in the years before 1934, normal tax rates were added to the surtax by including in "taxable income" for normal tax the exemptions for a married couple with one child. Beginning in 1948, rates shown apply only to married taxpayers filing joint returns who may split their income for tax purposes. In 1954, these income-splitting provisions were extended to a surviving spouse with dependent children. Special rates, not shown in the table, were provided for heads of households beginning in 1952 and for single persons beginning in 1971. For tax years beginning after December 31, 1984 (except 1987 and 1988) tax brackets are adjusted for inflation as measured by the Consumer Price Index.

[b] Thousands of dollars. From 1977-1986 taxable income excludes zero bracket amounts.

[c] The tax for 1923, computed at these rates, was reduced 25% by credit or refund under the Revenue Act of 1924.

[d] Normal tax rates for 1929 were reduced by one percentage point by Joint Resolution of Congress, No. 133, approved by the President on December 16, 1929.

[e] Excludes effect of surtax of 7.5%, 10%, and 2.5% in 1968, 1969, and 1970, respectively.

[f] For 1981, tax liability was reduced for all brackets by 1.25 percent under the Economic Recovery Tax Act of 1981.

[g] The maximum effective rates of the income tax on net income were as follows: 1944 and 1945, 90%; 1946 and 1947, 85.5%; 1948 and 1949, 77%; 1950, 80%; 1951, 87.2%; 1952 and 1953, 88%. Under the Internal Revenue Code of 1954, the maximum was 87% of taxable income. Maximum marginal tax rate on earned income was 60% in 1971 and 50% thereafter, under the Tax Reform Act of 1969. Maximum marginal tax rate on all taxable income is 50% under the Economic Recovery Tax Act of 1981.

[h] For joint returns. The Tax Reform Act of 1986 consolidated the rate schedule and lowered tax rates. Instead of the 14 rates that ranged from 11 to 50 percent in the 1986 income year, there is a five-bracket rate structure for income year 1987 ranging from 11 to 38.5 percent. In the 1988 income year there are only two rates of 15 and 28 percent. Most families with taxable income over $71,900 ($43,150 for single individuals), will be subject to an additional 5 percent surcharge, making their true marginal rate 33 percent.

Source: Commerce Clearing House, and Treasury Department.

C37. Federal Income Tax Liability[a] for Selected Income Groups

Selected Income Years 1954-1985

Adjusted Gross Income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980[c]	1982	1983	1984	1985
					Single Person, No Dependents					
$ 5,000	$ 818	$ 671	$ 683	$ 404	$ 279	$ 250	$ 216	$ 199	$ 193	$ 177
10,000	2,096	1,742	1,726	1,476	1,221	1,177	1,043	951	915	888
20,000	5,900	4,918	4,405	4,123	4,007	3,837	3,442	3,089	2,945	2,845
25,000	8,324	6,982	6,091	5,865	5,715	5,484	4,942	4,445	4,205	4,125
35,000	13,778	11,627	10,028	9,698	9,548	9,194	8,292	7,485	7,065	6,916
50,000	22,788	19,230	17,235	16,710	16,560	16,032	14,468	13,073	12,335	12,067
75,000	39,702	33,206	31,560	30,680	30,530	29,487	25,718	23,873	22,595	22,195
					Married Couple, 2 Dependents					
$ 5,000	$ 420	$ 290	$ 290	$ -300[d]	$ -500[d]	$ -500[d]	$ -500[d]	$ -500[d]	$ -500[d]	$ -550[d]
10,000	1,372	1,114	1,112	709	446	374	332	296	291	132[d]
20,000	3,800	3,160	3,213	2,740	2,530	2,265	2,013	1,846	1,741	1,682
25,000	5,318	4,412	4,490	4,092	3,864	3,497	3,137	2,828	2,673	2,566
35,000	9,037	7,529	7,677	7,175	7,115	6,571	5,904	5,334	5,070	4,916
50,000	15,976	13,388	13,674	12,980	12,920	12,118	10,911	9,844	9,310	9,086
75,000	29,635	25,025	25,594	24,575	24,515	23,404	21,086	19,050	18,066	17,649

---

[a] Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10% of adjusted gross income, whichever is greatest.

[b] Includes surtax.

[c] Tax liabilities for 1981 were 98.75% of the 1980 tax liabilities.

[d] Refundable earned income credit.

Source: Treasury Department.

C38. Effective Rates[a] of Federal Income Tax Liability for Selected Income Groups

Selected Income Years 1954-1985

Adjusted Gross Income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980[c]	1982	1983	1984	1985
Single Person, No Dependents										
$ 5,000	16.4%	13.4%	13.7%	8.1%	5.6%	5.0%	4.3%	4.0%	3.9%	3.5%
10,000	21.0	17.4	17.3	14.8	12.2	11.8	10.4	9.5	9.2	8.9
20,000	29.5	24.6	22.0	20.6	20.0	19.2	17.2	15.4	14.7	14.3
25,000	33.3	27.9	24.4	23.5	22.9	21.9	19.8	17.8	16.8	16.5
35,000	39.4	33.2	28.7	27.7	27.3	26.3	23.7	21.4	20.2	19.8
50,000	45.6	38.5	34.5	33.4	33.1	32.1	28.9	26.1	24.7	24.1
75,000	52.9	44.3	42.1	40.9	40.7	39.3	34.3	31.8	30.1	29.6
Married Couple, 2 Dependents										
$ 5,000	8.4%	5.8%	5.8%	-6.0%[d]	-6.0%[d]	-10.0%[d]	-10.0%[d]	-10.0%[d]	-10.0%[d]	-11.0%[d]
10,000	13.7	11.1	11.2	7.1	4.5	3.7	3.2	3.0	2.9	1.3[d]
20,000	19.0	15.8	16.1	13.7	12.6	11.3	10.1	9.2	8.7	8.4
25,000	21.3	17.6	18.0	16.4	15.5	14.0	12.5	11.3	10.7	10.3
35,000	25.8	21.5	21.9	20.5	20.3	18.8	16.9	15.2	14.5	14.0
50,000	32.0	26.8	27.3	26.0	25.8	24.2	21.8	19.7	18.6	18.2
75,000	39.5	33.4	34.1	32.8	32.7	31.2	28.1	25.4	24.1	23.5

[a] Tax liability as shown in Table C37 divided by stated income.
[b] Includes surtax.
[c] Tax rates for 1981 were 98.75% of the 1980 tax rates.
[d] Refundable earned income credit.
Source: Treasury Department.

C39. Federal Individual Income Tax Data

Selected Calendar Years 1960-1985[a]

($Millions)

Item	1960	1965	1970	1975	1980	1983	1984	1985[a]
Number of returns (000)	61,028	67,596	74,280	82,229	93,902	96,321	99,439	101,660
Adjusted gross income[b]	$ 315,466	$ 429,201	$ 631,693	$ 947,785	$ 1,613,731	$ 1,942,590	$ 2,139,904	$ 2,305,951
Itemized deductions	35,313	50,739	88,178	122,261	218,028	309,634	358,876	405,024
Exemptions	105,183	114,445	127,531	159,141	227,569	234,391	240,886	254,106
Taxable income	171,628	255,082	401,154	595,493	1,279,985	1,544,872	1,701,366	1,820,741
Total statutory adjustments	n.a.	3,143	7,665	15,102	28,614	81,393	89,745	95,082
Income tax liability	39,464	49,530	83,909	124,526	250,341	274,181	301,923	325,710
Sources of adjusted gross income:								
Salaries and wages	257,918	347,150	531,884	795,399	1,349,843	1,664,573	1,807,138	1,928,201
Business and profession[c]	21,072[d]	24,588	30,554	39,421	55,129	60,359	70,767	78,773
Farm[c]	[e]	3,365	2,789	3,563	-1,792	-9,294	-13,096	-12,005
Partnership[c]	8,966[f]	10,606[f]	10,900	10,751	9,429	-2,527	-8,436	-2,527[f]
Small business corporations[c]	[g]	[g]	1,738	2,060	671	2,000	6,168	[g]
Sales of capital assets[c]	5,300	10,181	9,007	14,072	30,029	49,408	54,519	67,694
Sales of property other than capital assets[c]	-83	-39	-110	136	76	1,180	-	-
Dividends after exclusion	9,530	12,961	15,807	21,892	38,761	48,557	48,641	55,046
Interest received	5,057	11,296	22,021	43,434	102,009	153,805	176,369	182,109
Pensions and annuities	1,617	3,568	7,879	20,887	43,340	69,814	80,448	95,096
Rents[c]	2,728	2,454	2,426	3,433	200	-11,189	-15,969	-12,964[h]
Royalties[c]	584	621	806	1,769	3,905	5,802	6,486	[i]
Estates and trusts[c]	635		1,449	2,554	4,560	6,529	7,138	-
State income tax refunds		[l]	[l]	1,450	3,630	5,729	7,038	-
Alimony	2,474[j]	5,592[k]	2,206[k]	725	1,422	2,311	2,710	2,764
Unemployment compensation	-	-	-	-	2,082	7,111	6,050	6,334
Other income less loss	[l]	[l]	[l]	1,340	-579	-	-	-
Tax credits	445	615	370	8,070	7,216	8,191	9,263	10,248
Additional tax for tax preferences	-	-	122	144	1,263	2,530	4,500	3,114

[a] Data for 1985 are preliminary.
[b] Adjusted gross income less deficit.
[c] Net gain, net income, or net profit minus net loss.
[d] Includes "Farm."
[e] Included in "Business and profession."
[f] Includes "Small business corporations."
[g] Included in "Partnership."
[h] Includes "Royalties."
[i] Included in "Rents."
[j] Includes "Unemployment compensation" and "Other income less loss."
[k] Includes "State income tax refunds," "Unemployment compensation," and "Other income less loss."
[l] Included in "Alimony."

Source: Treasury Department.

C40. Income and Tax Liability on Federal Individual Income Tax Returns by Income Class[a]

Selected Years 1916-1985

($Millions)

Year	Under $10,000[b]			$10,000 under $50,000			$50,000 under $100,000			$100,000 and over		
	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability	Number of Returns	Income	Income Tax Liability
1916	307,702	$ 1,662	$ 7	104,614	$ 2,058	$ 23	10,452	$ 723	$ 16	6,633	$ 1,856	$ 127
1918	4,265,508	11,540	238	145,111	2,715	273	9,996	680	147	4,499	990	470
1920	7,033,824	18,343	264	210,378	3,856	327	12,093	810	164	3,649	727	321
1924	7,109,980	18,896	76	238,277	4,455	187	15,816	1,067	137	5,715	1,238	304
1928	3,688,730	12,553	36	338,937	6,364	219	27,207	1,858	194	15,977	4,451	714
1933	3,621,420	8,399	72	94,066	1,742	107	6,021	401	57	2,051	467	138
1939	7,424,307	18,459	174	196,699	3,497	305	9,272	618	147	2,921	618	302
1944	46,286,469	102,539	10,763	595,948	10,719	3,432	28,963	1,926	1,022	8,210	1,531	999
1948	50,533,412	137,390	8,918	1,143,280	20,210	3,768	52,725	3,516	1,247	16,280	3,057	1,509
1952	54,311,136	179,337	17,682	1,712,673	29,085	6,534	65,403	4,341	1,811	17,877	3,324	1,776
1954	54,177,685	188,191	16,716	2,039,909	33,830	6,537	70,400	4,656	1,709	18,710	3,559	1,704
1956	55,686,142	210,254	19,604	3,000,654	47,977	8,957	89,170	5,905	2,129	22,877	4,447	2,042
1958	54,875,502	214,354	20,005	3,711,028	57,479	10,319	91,715	6,050	2,107	22,679	4,283	1,905
1960	55,274,088	226,825	21,636	5,192,825	78,132	13,441	101,272	6,661	2,273	24,523	4,940	2,113
1962	55,210,606	233,407	22,680	6,931,263	102,993	17,244	121,552	7,984	2,685	27,174	5,477	2,294
1964	55,465,669	242,683	20,613	9,281,886	137,629	20,383	159,229	10,463	3,204	36,501	7,437	2,953
1966	56,752,667	250,363	20,667	13,136,210	194,840	26,969	218,382	14,380	4,229	53,166	10,689	4,223
1968	55,277,521	245,422	22,635	18,067,170	273,931	40,762	301,794	19,983	6,205	82,223	16,969	7,036
1970	50,611,101	230,611	20,294	23,240,062	363,603	51,269	350,978	23,107	6,646	77,690	14,372	5,700
1971	48,598,527	221,769	17,030	25,482,168	408,033	54,331	404,692	26,695	7,314	91,020	17,123	6,733
1972	48,139,166	218,131	15,469	28,835,251	474,360	61,389	483,677	31,983	8,528	114,636	21,501	8,190
1973	47,619,350	212,338	15,505	32,340,931	551,350	73,170	596,663	39,382	10,367	135,643	24,077	9,040
1974	47,353,290	210,788	15,965	35,119,936	619,018	84,184	700,528	46,275	12,232	166,436	29,502	11,225
1975	44,854,767	199,922	11,926	36,407,204	663,711	87,002	781,406	51,551	13,362	185,955	32,601	12,236
1976	43,828,707	197,134	10,997	39,666,745	754,441	99,070	948,034	62,416	16,257	226,903	39,905	15,478
1977	42,605,454	192,279	9,117	42,609,849	841,847	112,170	1,140,784	74,932	19,392	278,553	49,434	19,119
1978	41,821,473	191,392	9,504	46,124,857	952,059	130,578	1,471,406	96,283	24,380	353,815	62,713	23,770
1979	40,528,425	188,206	8,952	49,824,396	1,069,617	143,811	1,889,878	123,163	29,811	451,603	84,409	31,921
1980	38,426,526	173,545	8,479	52,346,752	1,169,791	163,232	2,568,427	165,928	39,758	560,764	104,468	38,872
1981	36,274,740	162,194	8,039	54,871,125	1,271,184	181,766	3,472,117	221,152	51,495	666,831	124,829	44,550
1982	35,142,933	170,617	7,309	55,602,781	1,310,571	171,576	3,804,140	241,594	50,655	747,648	148,572	48,933
1983	34,529,701	146,660	6,204	56,506,800	1,348,926	160,654	4,425,812	282,263	53,877	831,321	172,940	55,350
1984	33,692,123	133,073	6,282	59,034,486	1,430,526	163,341	5,707,146	364,336	66,114	1,004,953	211,968	66,184
1985	32,221,027	134,352	5,589	60,407,162	1,484,857	165,430	6,907,057	441,598	78,068	1,221,813	261,082	79,646

[a] Income shown is adjusted gross income for 1944-1981 and net income for 1916-1943. Includes data for fiduciary returns for 1916-1939. Nontaxable returns are included throughout.

[b] Prior to 1944, the major influence on the number of returns, etc., in this income class is the level of personal exemptions and filing requirements. The history of personal exemptions is shown in Table C34.

Source: Treasury Department.

C41. Relationship of Personal Income and Taxable Income

Selected Calendar Years 1950-1985

($Billions)

Item		1950	1960	1970	1985
Personal income		$ 226.1	$ 399.7	$ 801.3	$ 3,314.5
Deduct:	Portion of personal income not included in adjusted gross income	32.9	72.8	172.8	1,013.9
	Transfer payments	14.6	27.0	73.0	399.1
	Other labor income	3.5	11.0	31.4	194.7
	Income in kind and imputed income	9.4	20.3	38.2	61.2
	Other types of personal income	5.3	14.6	30.2	359.0
Add:	Portion of adjusted gross income not included in personal income	9.0	19.5	49.2	293.8
	Employee and self-employed persons' contributions for social insurance	2.9	9.3	28.0	150.2
	Net gain from sale of assets	2.9	5.3	9.0	68.4
	Other types of income[a]	3.3	4.9	12.2	75.2
Equals:	Adjusted gross income of all individuals, estimated from personal income	202.3	346.4	677.7	2,594.4
Less:	Difference between BEA and IRS estimates of adjusted gross income[b]	23.1	30.9	46.0	272.5
Equals:	Adjusted gross income reported on individual returns[c]	179.1	315.5	631.7	2,321.9
Less:	Adjusted gross income reported on nontaxable returns[c]	20.6	18.3	21.4	51.1
Equals:	Adjusted gross income reported on taxable returns[c]	158.5	297.2	610.3	2,270.8
Less:	Deductions on taxable returns	19.0	44.5	102.6	-
	(a) Standard deductions	10.1	11.7	18.4	-
	(b) Itemized deductions	8.9	32.8	84.1	259.5[d]
Less:	Exemptions on taxable returns	55.2	81.2	107.0	211.2
Plus:	Tax preferences adjustment	-	-	.1	[e]
Plus:	Unused zero-bracket amount	-	-	-	[e]
Equals:	Taxable income on taxable returns	84.3	171.5	400.9	1,800.1

[a] Largely taxable private pensions.

[b] Department of Commerce, Bureau of Economic Analysis; and Internal Revenue Service estimates.

[c] Net of deficits.

[d] Excess itemized deductions only; i.e., total itemized deductions less the zero-bracket amount.

[e] Included in taxable income.

Source: Department of Commerce, Bureau of Economic Analysis; and Treasury Department, Internal Revenue Service.

C42. Relationship of Federal Individual Income Tax to Alternative Measures of Income

Calendar Years 1948-1985

(Dollar Figures in Billions)

			Income Tax Base		Income Tax after Credits			
						As a Percent of		
Calendar Year	Personal Income	Adjusted Gross Income[a]	Amount	As Percent of Personal Income	Amount	Personal Income	Adjusted Gross Income	Tax Base
1948	$ 209.0	$ 142.1	$ 74.7	35.7%	$ 15.4	7.4%	10.8%	20.6%
1949	206.4	138.6	71.6	34.7	14.5	7.0	10.5	20.3
1950	227.2	158.5	84.3	37.1	18.4	8.1	11.6	21.8
1951	254.9	183.2	97.1	38.1	24.2	9.5	13.2	24.9
1952	271.8	196.6	107.4	39.5	27.8	10.2	14.1	25.9
1953	287.7	210.5	115.5	40.1	29.4	10.2	14.0	25.5
1954	289.6	209.7	115.2	39.8	26.7	9.2	12.7	23.2
1955	310.3	229.6	127.9	41.2	29.6	9.5	12.9	23.1
1956	332.6	249.6	141.4	42.5	32.7	9.8	13.1	23.1
1957	351.0	262.2	149.2	42.5	34.4	9.8	13.1	23.1
1958	361.1	262.2	149.2	41.3	34.3	9.5	13.1	23.0
1959	384.4	287.8	166.4	43.3	38.6	10.0	13.4	23.2
1960	402.3	297.2	171.5	42.6	39.5	9.8	13.3	23.0
1961	417.8	311.3	181.6	43.5	42.2	10.1	13.6	23.2
1962	443.6	330.6	195.0	44.0	44.9	10.1	13.6	23.0
1963	466.2	350.4	208.6	44.7	48.2	10.3	13.8	23.1
1964	499.2	376.0	229.3	45.9	47.2	9.5	12.6	20.6
1965	540.7	409.3	254.3	47.0	49.5	9.2	12.1	19.5
1966	588.2	450.2	285.5	48.5	56.1	9.5	12.5	19.6
1967	630.0	487.4	314.3	49.9	62.9	10.0	12.9	20.0
1968	690.6	538.3	352.0	51.0	76.6	11.1	14.2	21.8
1969	754.7	588.2	388.2	51.4	86.6	11.5	14.7	22.3
1970	811.1	610.3	400.9	49.4	83.8	10.3	13.7	20.9
1971	868.4	651.3	413.4	47.6	85.2	9.8	13.1	20.6
1972	951.4	717.4	444.6	46.7	93.4	9.8	13.0	21.0
1973	1,065.2	799.7	510.6	47.9	107.9	10.1	13.5	21.1
1974	1,168.6	880.4	572.4	49.0	123.5	10.6	14.0	21.6
1975	1,265.0	898.3	590.4	46.7	124.4	9.8	13.8	21.1
1976	1,391.2	1,004.4	669.4	48.1	140.8	10.1	14.0	21.0
1977	1,540.4	1,097.7	905.9	58.8	158.5	10.3	14.4	17.5
1978	1,732.7	1,241.2	1,027.3	59.3	186.7	10.8	15.0	18.2
1979	1,951.2	1,402.3	1,127.5	57.8	213.3	10.9	15.2	18.9
1980	2,165.3	1,556.1	1,252.0	57.8	249.1	11.5	16.0	19.9
1981	2,429.5	1,721.2	1,383.7	57.0	282.3	11.6	16.4	20.4
1982	2,584.6	1,803.8	1,445.7	55.9	276.1	10.7	15.3	19.1
1983	2,838.6	1,895.2	1,516.3	53.4	271.7	9.6	14.3	17.9
1984	3,108.7	2,097.0	1,671.2	53.8	297.4	9.6	14.2	17.8
1985[b]	3,327.0	2,270.8	1,832.6	55.1	325.6	9.8	14.3	17.8

[a] Individual returns with tax liability.

[b] Income tax data preliminary.

Source: Treasury Department, Department of Commerce, and Tax Foundation computations.

C43. Federal Individual Income Tax Generated at Each Tax Rate

Income Year 1984

Tax Rate[a] (Percent)	Taxable Income Bracket ($Thousands)	Number of Returns With Any Tax at Rate[b] ($Thousands)	Tax Base Taxed at Rate ($Millions)	Tax Generated at Rate ($Millions)	Percent of Total Returns	Percent of Total Tax Base	Percent of Total Tax	Cumulative Percent: Total Tax Base from Lowest Bracket	Cumulative Percent: Total Tax from Lowest Bracket	Cumulative Percent: Total Tax from Highest Bracket
Zero	$ 0 - $ 1.70	$ 94,178	$ 254,373	-	100.00	14.99	0.00	14.99	0.00	-
11	1.70 - 2.75	84,392	138,772	$ 15,265	89.61	8.18	5.00	23.17	5.00	100.00
12	2.75 - 3.80	78,015	126,029	15,123	82.84	7.43	4.95	30.60	9.95	95.03
14	3.80 - 5.95	72,182	221,684	31,036	76.64	13.07	10.16	43.67	20.11	90.08
16	5.95 - 8.00	75,789	210,701	33,304	80.47	12.42	10.90	56.09	31.01	79.92
18	8.00 -10.10	53,052	163,784	29,354	56.33	9.65	9.61	65.74	40.62	69.02
22	10.10 -12.30	38,983	124,179	26,740	41.39	7.32	8.75	73.06	49.37	59.41
25	12.30 -14.95	30,456	117,342	28,745	32.34	6.92	9.41	79.98	58.78	50.66
28	14.95 -17.60	20,937	87,366	23,918	22.23	5.15	7.83	85.13	66.61	41.25
33	17.60 -22.90	12,806	78,608	25,500	13.60	4.63	8.35	89.76	74.96	33.42
38	22.90 -30.00	7,056	51,752	19,329	7.49	3.05	6.33	92.81	81.29	25.07
42	30.00 -42.80	2,412	34,481	14,482	2.56	2.03	4.74	95.84	86.03	18.74
45	42.80 -54.70	754	13,509	6,079	0.80	0.80	1.99	95.64	88.02	14.00
49	54.70 -81.20	718	19,763	9,640	0.80	1.16	3.16	96.80	91.18	12.01
50	81.20 and over	303	54,056	27,028	0.30	3.19	8.85	100.00	100.00	8.85
0-50	All brackets	94,178	1,696,397	305,503	100.00	100.00	100.00	-	-	-

[a] Data for heads of households and unmarried individuals at intervening rates are combined with data in brackets for the next higher rate.

[b] Most returns have a tax base taxed at more than one rate. For example, in 1984 a married couple filing a joint return with a taxable income of $20,000 was taxed as follows: First $3,400 at zero % rate (= $0), next $2,100 at 11% (= $231), next $2,100 at 12% (= $252), next $4,300 at 14% (= $602), next $4,100 at 16% (= $656), next $4,000 at 18%(= $720); the total tax is $2,461.

Source: Treasury Department, Internal Revenue Service and Tax Foundation computations.

C44. Federal Individual Income Tax Returns and Related Data by State

Income Year 1985

(Dollar Amounts in Thousands)

	Number of Returns		Adjusted Gross Income	Total Tax Liability		
					Average	
State	With Tax Liability	With No Tax Liability		Amount	Per Taxable Teturn	Per Capita[a]
Total[b]	86,286,765	15,749,887	$ 2,289,333,273	$ 336,638,438	$ 3,901	$ 1,407
Alabama	1,234,809	267,511	29,792,629	3,956,744	3,204	984
Alaska	208,425	31,060	6,709,015	1,125,183	5,399	2,156
Arizona	1,132,988	212,791	29,175,457	3,972,140	3,506	1,245
Arkansas	709,928	158,713	15,671,527	2,026,688	2,855	859
California	9,873,659	1,817,107	285,099,616	41,509,259	4,204	1,575
Colorado	1,227,267	202,262	32,669,107	4,671,671	3,807	1,445
Connecticut	1,380,705	183,709	42,423,575	7,236,579	5,241	2,282
Delaware	244,965	39,131	6,656,455	963,645	3,934	1,549
Florida	4,311,934	801,282	110,592,618	17,309,605	4,014	1,523
Georgia	2,075,406	391,475	53,219,457	7,448,554	3,589	1,247
Hawaii	401,174	69,571	9,965,599	1,303,224	3,249	1,240
Idaho	303,646	64,456	6,778,237	869,196	2,863	866
Illinois	4,141,252	757,195	114,930,358	17,976,907	4,341	1,558
Indiana	1,893,474	375,838	47,847,966	6,782,894	3,582	1,233
Iowa	962,066	195,844	21,649,845	2,953,145	3,070	1,025
Kansas	876,079	153,072	22,209,614	3,282,505	3,747	1,340
Kentucky	1,129,516	236,057	26,245,224	3,554,275	3,147	953
Louisiana	1,334,466	316,744	33,775,929	4,939,564	3,702	1,101
Maine	418,586	78,372	9,400,931	1,213,017	2,898	1,040
Maryland	1,803,370	267,965	52,204,588	7,592,329	4,210	1,728
Massachusetts	2,429,049	334,003	67,079,152	10,437,996	4,297	1,794
Michigan	3,231,427	579,931	90,454,156	13,182,862	4,080	1,451
Minnesota	1,545,926	261,093	39,845,208	5,348,224	3,460	1,276
Mississippi	712,728	199,405	15,706,333	1,976,204	2,773	756
Missouri	1,763,314	329,552	44,583,142	6,552,970	3,716	1,301
Montana	268,490	67,827	5,699,273	770,390	2,869	934
Nebraska	561,426	110,480	12,664,338	1,775,814	3,163	1,106
Nevada	381,875	65,425	9,920,535	1,553,510	4,068	1,658
New Hampshire	421,106	61,174	11,269,923	1,722,935	4,091	1,725
New Jersey	3,325,880	435,496	97,712,290	15,651,270	4,706	2,070
New Mexico	473,230	118,774	11,286,088	1,506,950	3,184	1,039
New York	6,608,820	990,242	191,010,243	29,145,630	4,410	1,642
North Carolina	2,211,229	420,752	52,273,759	6,825,591	3,087	1,090
North Dakota	231,934	45,600	5,012,375	703,830	3,035	1,027
Ohio	3,833,072	689,284	98,758,980	13,846,667	3,612	1,288
Oklahoma	1,054,424	215,763	26,729,611	3,893,491	3,693	1,178
Oregon	940,441	185,195	22,581,647	2,941,654	3,128	1,095
Pennsylvania	4,305,413	774,903	108,639,922	15,779,964	3,665	1,330
Rhode Island	376,079	61,598	9,247,446	1,282,375	3,410	1,326
South Carolina	1,086,126	226,143	25,492,279	3,203,622	2,950	961
South Dakota	227,224	56,240	4,412,359	604,270	2,659	853
Tennessee	1,586,484	329,716	37,621,098	5,292,230	3,336	1,110
Texas	5,573,454	1,100,759	152,848,699	24,966,454	4,480	1,524
Utah	494,376	100,756	12,527,658	1,484,548	3,003	902
Vermont	197,844	32,716	4,520,884	600,289	3,034	1,122
Virginia	2,163,021	338,778	59,423,203	8,503,133	3,931	1,491
Washington	1,621,666	283,145	42,364,707	6,151,065	3,793	1,395
West Virginia	551,960	112,204	13,111,266	1,744,800	3,161	901
Wisconsin	1,697,214	319,407	41,796,409	5,492,993	3,236	1,150
Wyoming	173,390	33,190	4,451,079	680,184	3,923	1,334
District of Columbia	274,150	49,366	7,678,038	1,239,060	4,520	1,979

---

[a] Per capita figures by state based on resident population as of July 1, 1985; for total U.S. based on total U.S. population (including armed forces overseas) as of July 1, 1985.

[b] Total includes returns with addresses outside the United States.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C45. Median Incomes, Before and After Direct Federal Taxes and Inflation

Calendar Years 1959-1987

Year	Median Family Income[a]	Direct Federal Taxes			After-Tax Income	
		Income Tax[b]	Social Security	Total	Current Dollars	1967 Dollars[c]
1959	$ 5,661	$ 475	$ 120	$ 595	$ 5,066	$ 5,803
1960	5,847	501	144	645	5,202	5,865
1961	6,051	534	144	678	5,373	5,997
1962	6,202	558	150	708	5,494	6,064
1963	6,469	599	174	773	5,696	6,212
1964	6,724	539	174	713	6,011	6,470
1965	6,914	515	174	689	6,225	6,587
1966	7,463	597	277	874	6,589	6,779
1967	7,883	658	290	948	6,935	6,935
1968	8,444	802	343	1,145	7,299	7,005
1969	9,277	958	374	1,332	7,945	7,236
1970	9,750	939	374	1,313	8,437	7,255
1971	10,314	933	406	1,339	8,975	7,399
1972	11,152	982	468	1,450	9,702	7,743
1973	11,895	1,098	632	1,730	10,165	7,637
1974	13,004	1,267	761	2,028	10,976	7,431
1975	14,156	1,172	825	1,997	12,159	7,543
1976	15,016	1,388	878	2,266	12,750	7,478
1977	15,949	1,466	933	2,399	13,550	7,466
1978	17,318	1,717	1,048	2,765	14,553	7,448
1979	19,048	1,881	1,168	3,049	15,999	7,359
1980	20,586	2,143	1,262	3,405	17,181	6,962
1981	21,462	2,267	1,427	3,694	17,768	6,523
1982	23,036	2,342	1,543	3,885	19,151	6,624
1983	23,943	2,277	1,604	3,881	20,062	6,723
1984	25,415	2,395	1,703	4,098	21,317	6,852
1985	25,992	2,466	1,832	4,298	21,694	6,733
1986	27,144	2,865	1,941	4,806	22,338	6,802
1987[d]	28,230	2,704	2,018	4,722	23,508	6,957

[a] Median income for all families with one earner employed full-time, year-round.

[b] Married couple filing joint return, two children.

[c] Adjusted by Consumer Price Index, (1967 = 100).

[d] Estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

C46. Federal Corporation Income Tax Data[a]

Selected Income Years 1939-1984[b]

Item	1939	1949	1959	1969	1979	1981	1984
				Thousands			
Total number of returns	470	615	1,074	1,659	2,557	2,812	3,171
Returns with net income	199	385	671	1,046	1,586	1,597	1,778
Returns with no net income	270	230	404	613	970	1,215	1,393
				$Millions			
Total compiled receipts	$ 132,878	$ 393,450	$ 816,800	$1,680,483	$ 5,598,689	$ 7,026,352	$ 7,860,711
Returns with net income	105,658	350,169	719,416	1,461,061	4,890,972	5,461,362	6,081,938
Returns with no net income	27,220	43,281	97,384	219,422	707,717	1,564,990	1,778,773
Total net income	6,735	28,195	46,797	80,219	284,616	213,649	232,900
Returns with net income	8,827	30,577	51,651	93,433	321,650	301,441	349,179
Returns with no net income (deficit)	2,092	2,382	4,854	13,214	37,034	87,792	116,279
Total dividends paid[c]	5,747	9,569	16,242	32,951	86,614	120,295	144,872
Returns with net income	5,562	9,409	15,797	31,827	82,396	110,555	130,101
Returns with no net income	184	160	445	1,124	4,218	9,740	14,771
Total tax liability	1,232	9,817	22,525	33,477	65,888	58,445	63,990[d]

[a] Active corporations only.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Dividends paid in cash and assets other than own stock.

[d] Amount due after credits, including U.S. possessions tax credits of $1,979 million and foreign tax credits of $21,075 million.

Source: Treasury Department.

C47. Federal Corporation Income Tax Rates

Income Years 1909-1987

Year	Rate Brackets or Exemptions	Rate[a] (Percent)
1909-1913	$5,000 exemption	1
1913-1915	No exemption after March 1, 1913	1
1916	None	2
1917	None	6
1918	$2,000 exemption	12
1919-1921	$2,000 exemption	10
1922-1924	$2,000 exemption	12.5
1925	$2,000 exemption	13
1926-1927	$2,000 exemption	13.5
1928	$3,000 exemption	12
1929	$3,000 exemption	11
1930-1931	$3,000 exemption	12
1932-1935	None	13.75
1936-1937	Graduated normal tax ranging from—	
	First $2,000	8
	Over $40,000	15
	Graduated surtax on undistributed profits ranging from—	7-27
1938-1939	First $25,000	12.5-16
	Over $25,000	19[b]
1940	First $25,000	14.85-18.7
	$25,000 to $31,964.30	38.3
	$31,964.30 to $38,565.89	36.9
	Over $38,565.89	24
1941	First $25,000	21-25
	$25,000 to $38,461.54	44
	Over $38,461.54	31
1942-1945	First $25,000	25-29
	$25,000 to $50,000	53
	Over $50,000	40
1946-1949	First $25,000	21-25
	$25,000 to $50,000	53
	Over $50,000	38
1950	First $25,000	23
	Over $25,000	42
1951	First $25,000	28.75
	Over $25,000	50.75

Continued

C47. Federal Corporation Income Tax Rates (continued)

Income Years 1909-1987

Year	Rate Brackets or Exemptions	Rate[a] (Percent)
1952-1963	First $25,000	30
	Over $25,000	52
1964	First $25,000	22
	Over $25,000	50
1965-1967	First $25,000	22
	Over $25,000	48
1968-1969	First $25,000	24.2[c]
	Over $25,000	52.8[c]
1970	First $25,000	22.55[c]
	Over $25,000	49.2[c]
1971-1974	First $25,000	22
	Over $25,000	48
1975-1978	First $25,000	20
	Next $25,000	22
	Over $50,000	48
1979-1981	First $25,000	17
	$25,000 to $50,000	20
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1982	First $25,000	16
	$25,000 to $50,000	19
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1983-1986	First $25,000	15
	$25,000 to $50,000	18
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1987[d]	First $50,000	15
	$50,000 to $75,000	25
	Over $75,000[e]	34

---

[a] In addition to the rates shown, certain types of "excess profits" levies were in effect in 1917-1921, 1933-1945, and 1950-1953.

[b] Less adjustments: 14.025% of dividends received and 2.5% of dividends paid.

[c] Includes surcharge of 10% in 1968 and 1969 and 2.5% in 1970.

[d] Rates shown effective for tax years beginning on or after July 1, 1987. Income in taxable years that include July 1, 1987 (other than as the first date of such year) is subject to a blended rate.

[e] An additional 5% tax is imposed on a corporation's taxable income in excess of $100,000. Maximum additional tax is $11,750; this provision phases out the benefit of graduated rates for corporations with taxable income between $100,000 and $335,000; corporations with income above $335,000, in effect, pay a flat tax at a 34% rate.

Source: Treasury Department, Office of Tax Analysis.

C48. Income on Federal Corporation Income Tax Returns by Income Class[a]

Selected Income Years 1939-1984[b]

Income Subject to Tax ($Thousands)	1939 Number of Returns	1939 Net Income ($Millions)	1949 Number of Returns	1949 Net Income ($Millions)	1959 Number of Returns	1959 Net Income ($Millions)	1969 Number of Returns	1969 Net Income ($Millions)	1984[c] Number of Returns	1984[c] Net Income ($Millions)
Total	199,479	$8,827	384,772	$30,577	670,581	$ 51,651	778,290	$ 83,878	976,625	$ 250,756
Under 5	131,275	170	185,907	309	314,233	470	296,318	821	871,858	21,935
5 under 25	43,758	512	123,432	1,543	232,847	2,899	297,287	4,389		
25 under 100	15,705	775	50,014	2,424	90,891	4,036	136,234	6,785	64,163	11,863
100 under 250	4,649	718	14,324	2,218	18,141	2,771	28,621	4,784	21,697	10,238
250 under 500	1,885	662	5,173	1,812	6,576	2,293	9,702	3,685	8,591	9,051
500 under 1,000	1,046	729	2,766	1,933	3,528	2,459	4,901	3,788	4,730	9,399
1,000 under 5,000	943	1,997	2,441	5,054	3,247	6,835	3,914	8,907	4,857	48,400
5,000 under 10,000	125	888	354	2,483	512	3,558	577	4,467		
10,000 and over	93	2,376	361	12,800	606	26,332	734	46,252	729	139,871

[a] Returns with net income.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Data for 1984 exclude returns and income of corporations filing tax forms 1120S and 1120-DISC.

Source: Treasury Department.

C49. Federal Excise Tax Collections by Type of Tax

Selected Fiscal Years 1959-1986

($Thousands)

Type of Tax	1959	1969	1979	1986
Total	$ 10,759,549	$ 15,542,787	$ 19,049,504	$ 33,672,086
Alcohol taxes[a]	3,002,096	4,555,560	5,647,924	5,647,485
Distilled spirits	2,137,149	3,390,819	3,945,034	3,731,368
Wines	92,442	157,394	198,289	415,196
Beer	772,505	1,007,348	1,504,601	1,500,921
Tobacco taxes	1,806,816	2,137,585	2,495,517	4,607,845
Cigars	51,101	54,220	36,225	30,418
Cigarettes	1,738,050	2,082,106	2,454,829	4,566,338
Other[b]	17,666	1,259	4,463	11,089
Manufacturers' excise taxes	3,958,789	6,501,146	7,057,612	9,927,742
Gasoline	1,700,253	3,186,239	4,525,065	8,905,957
Lubricating oils[c]	73,685	97,476	108,647	-
Passenger automobiles, bodies, etc.[d]	1,039,272	1,863,956	-38	-
Trucks, buses, trailers, etc.[d]	215,279	589,304	965,486	-
Parts and accessories for automobiles, trucks, etc.[e]	166,234	81,387	223,721	-
Tires, tubes, and tread rubber[f]	278,911	631,527	878,283	285,728
Fishing rods, creels, reels, etc.	5,589	11,904	30,418	63,255
Firearms, shells, and cartridges	13,909	33,082	71,398	74,929
Pistols and revolvers	2,028	6,183	17,537	23,433
Black lung (coal excises)	-	-	232,056	561,158
Other[g]	463,626	88	5,040	13,282
Retailers' excise taxes	408,256	224,693	553,291	3,783,295
Noncommercial aviation gasoline	-	-	10,720	10,356
Noncommercial aviation fuel other than gasoline	-	-	35,920	67,604
Diesel and special motor fuels[c]	52,528	224,657	506,651	2,613,980
Other[h]	355,728	36	-	1,091,356
Stamp taxes[i]	133,817	1,455	-	-
Miscellaneous excise taxes[j]	383,425	1,922,890	3,223,033	15,131,146
Toll telephone, telegraph, radio and cable facilities, telephone service, etc.	690,435	1,316,378	1,362,193	2,339,153
Transportation of persons by air	227,044	223,687	1,272,003	2,463,509
Transportation of property by air	143,250	-	79,009	154,968
Use of international air travel facilities	-	-	74,644	89,057
Coin-operated gaming devices[k]	16,894	12,345	4,867	-
Sugar[l]	86,378	108,191	-	-
Narcotics and marijuana[a,m]	969	1,936	-	-
Firearms, transfer, and occupational taxes	29	119	728	1,026
Wagering[a]	6,787	4,682	10,032	8,618
Use tax on highway motor vehicles weighing over 26,000 pounds	32,532	124,273	251,793	566,675
Use tax on civil aircraft[n]	-	-	27,741	-
Interest equalization	-	111,685	-	-
Foreign insurance	-	18,482	69,261	139,720
Exempt organizations	-	-	68,567	225,249
Employee pension plans	-	-	2,050	17,137
Windfall profits tax[o]	-	-	-	8,866,967
Unclassified excise taxes	66,351	199,458	72,126	(5,425,427)

[a] Includes occupational taxes.

[b] Includes taxes on cigarette papers and tubes and miscellaneous tobacco collections.

[c] Repealed, effective after January 6, 1983.

[d] Taxes on passenger automobiles and light trucks repealed effective December 11, 1971.

[e] Repealed for parts and accessories for automobiles effective January 1, 1966; tax on truck parts and accessories repealed effective after January 6, 1983.

[f] Taxes on inner tubes and tread rubber repealed effective January 1, 1984. Total for 1986 includes $58,000 from one-time tax on floor stock of taxable tires of dealers, effective January 1, 1984.

[g] Includes amounts collected or adjusted for taxes that have been repealed or expired, mainly under Excise Tax Reduction Act of 1965. See footnotes to Table C50. Also includes excise tax collections on bows and arrows, fuel economy taxes on automobiles, and alcohol sold but not used as fuel. For 1979, also includes excise taxes on sugar and interest equalization, which have expired.

[h] Includes excise taxes on inland waterway fuel, truck and bus chassis, bodies, etc. (imposed at the retailer rather than manufacturer level, effective April 1, 1983), jewelry, furs, toilet preparations, luggage, handbags, etc.

[i] Tax on issues and transfers of stocks and bonds repealed effective January 1, 1966. Tax on silver bullion sales or transfers repealed effective June 3, 1963. Tax on playing cards repealed effective June 22, 1965.

[j] Total includes items not shown separately.

[k] Repealed effective June 30, 1980.

[l] Terminated effective June 30, 1975.

[m] Repealed effective May 1, 1971.

[n] Expired September 30, 1980. Officially repealed.

[o] Tax on windfall profit from domestically-produced oil effective March 1, 1980. Figure for 1986 is incomplete and reflects only the amount from returns processed by the end of the reporting period.

Source: Treasury Department.

C50. Federal Excise Tax Rates on Selected Items

Selected Dates 1944-1987

Item Taxed	As of December 31 1944	1954	1964	October 1, 1987
Liquor taxes				
Distilled spirits (per proof gallon)	$ 9	$ 10.50	$ 10.50	$ 12.50
Still wines (per wine gallon)[a]				
Not over 14% alcohol	15¢	17¢	17¢	17¢
14 to 21% alcohol	60¢	67¢	67¢	67¢
21 to 24% alcohol	$ 2	$ 2.25	$ 2.25	$ 2.25
Beer (per 31-gallon barrel)	$ 8	$ 9	$ 9	$ 9
Tobacco taxes				
Small cigars, not over 3 lbs. per thousand (per thousand)	75¢	75¢	75¢	75¢
Large cigars, over 3 lbs. per thousand (per thousand)	$ 2.50 to $ 20	$ 2.50 to $ 20	$ 2.50 to $ 20	8-1/2% of wholesale price to $ 20
Cigarettes (per thousand, 3 lbs. or less)[b]	$ 3.50	$ 4	$ 4	$ 8
Tobacco and snuff (per pound)	18¢	10¢	10¢	[c]
Stamp taxes, documentary, etc.				
Documentary stamps on conveyances (per $500 of value and fractional part thereof)	50¢	55¢	55¢	[c]
Documentary stamps on issuance of bonds and stock (per $100 of value, respectively)	10¢, 10¢	11¢, 11¢	11¢, 10¢	[c]
Transfers of bonds and stock (per $100 of value, respectively)	4¢	5¢	5¢, 4¢	[c]
Playing cards (per package of not more than 54)	10¢	13¢	13¢	[d]
Manufacturers' excise taxes				
Lubricating oils (per gallon)	6¢	6¢	6¢	[e]
Matches, white phosphorous (per hundred)	2¢	2¢	2¢	[d]
Matches, in general (per thousand)	2¢	2¢	2¢	[d]
Gasoline (per gallon)	1.5¢	2¢	2¢	9¢
Highway tires (per pound respectively)	5¢	5¢	10¢	15¢ to 50¢[f]
Inner tubes (per pound)	9¢	9¢	10¢	[g]
Tread rubber (per pound)	-	-	5¢	[g]
Automobiles (sale price)	7%	10%	10%	[h]
Automotive accessories (sale price)	5%	8%	8%	[c]
Trucks (sale price)	7%	10%	10%	12%
Radios and accessories (sale price)	10%	10%	10%	[d]
Refrigerators, household-type (sale price)	10%	10%	5%	[d]
Electric, gas, and oil appliances (sale price)	10%	10%	5%	[d]
Firearms, shells, cartridges (sale price)	11%	11%	11%	11%
Pistols and revolvers (sale price)	11%	11%	10%	10%
Sporting goods, except fishing equipment (sale price)	10%	10%	10%	[d]
Musical instruments and phonographs (sale price)	10%	10%	10%	[d]
Records (sale price)	10%	10%	10%	[d]
Business and store machines (sale price)	10%	10%	10%	[d]
Cameras and photographic apparatus (sale price)	25%	10%	10%	[d]
Photographic film (sale price)	15%	20%	10%	[d]
Bows and arrows (sale price)	-	-	-	11%
Fishing equipment (sale price)	-	10%	10%	10%
Gas guzzler tax	-	-	-	[i]
Miscellaneous excise taxes				
General telephone service (amount paid)	15%	10%	10%	3%[j]
Toll telephone service (amount paid)	25%	10%	10%	3%[j]
Cable and radio messages (amount paid)	25%	10%	10%	[c]

Continued

C50. Federal Excise Tax Rates on Selected Items (continued)

Selected Dates 1944-1987

Item Taxed	As of December 31 1944	 1954	 1964	October 1, 1987
Leased wires, or teletypewriter and wire message service (amount paid)	25%	10%	10%	c
Wire and equipment services (amount paid)	25%	10%	10%	c
Bowling alleys, pool tables (per unit, per year)	$ 20	$ 20	$ 20	k
Transportation of persons by air (amount paid)	15%	10%	5%	8%
International departure ticket	-	-	-	$ 3
Air freight (domestic waybills)	-	-	-	5%
Lease of safe deposit boxes (amount paid)	20%	10%	10%	h
Cabarets, roof gardens, etc. (amount paid)	20%	20%	10%	l
Admissions (for every 5¢ or major fraction, 1944-1953; 10¢ or major fraction, 1954-1964)	1¢	1¢	1¢	l
Leases of boxes or seats (amount for which similar accommodations are sold)	20%	10%	10%	l
Wagers (amount wagered except parimutuel)	10%	10%	10%	2%[m]
Occupation of accepting wagers (per year)	-	$ 50	$ 50	-
Dues and initiation fees (amount paid)	20%	20%	20%	l
Coin-operated amusement and gambling devices (per unit, per year, respectively)	$ 10, $100	$ 10, $250	$ 10, $250	l
Foreign insurance policies (premium paid)				
Life insurance	1%	1%	1%	1%
Other insurance	4%	4%	4%	4%
Coal sales, underground and surface mines (per ton, respectively)	-	-	-	$1.10, 55¢
Windfall profits tax (percent of windfall profit)	-	-	-	n
Use tax on heavy highway vehicles (per year)	-	-	-	p
Environmental ("superfund") excise taxes				
Crude oil (per barrel[l], domestic and imported, respectively)	-	-	-	8.2¢, 11.7¢
Chemicals (per ton)[l]	-	-	-	22¢ to $4.87[q]
Retailers' excise taxes				
Jewelry (sale price)	20%	10%	10%	d
Furs (sale price)	20%	20%	10%	d
Toilet preparations (sale price)	20%	20%	10%	d
Luggage (sale price)	20%	20%	20%	d
Diesel fuel for highway vehicles (per gallon)	-	-	-	15¢
Gasoline substitute fuels for highway vehicles and motor boats	-	-	-	9¢
Gasoline used in noncommercial aviation (per gallon)	-	-	-	12¢
Aviation fuel other than gasoline (per gallon)	-	-	-	14¢
Inland waterways users' fuel (per gallon)	-	-	-	10¢[q]
Gasohol (per gallon)	-	-	-	3¢

---

[a] Artificially carbonated wines are taxed at $2.40 per wine gallon; sparkling wines at $3.40 per wine gallon.

[b] Cigarettes weighing more than 3 lbs. per thousand are currently taxed at $16.80 per thousand.

[c] Repealed January 1, 1966.

[d] Repealed June 22, 1965.

[e] Repealed January 7, 1983.

[f] On tires weighing 40 lbs. or less, no tax; over 40 lbs. but under 70 lbs. tax is 15¢ per lb. over 40 lbs.; over 70 lbs. but under 90 lbs., $4.50 plus 30¢ per lb. over 70 lbs.; over 90 lbs., $10.50 plus 50¢ per lb. over 90 lbs.

[g] Repealed January 1, 1984.

[h] Repealed August 16, 1971.

[i] Imposed on passenger automobiles weighing 6,000 lbs. or less that fail to meet prescribed fuel efficiency standards. In 1987, for a 1986 or later model car, tax ranges from $500 for cars with fuel economy rating (in miles per gallon) of at least 21.5 but less than 22.5 to $3,850 for cars with rating of less than 12.5 miles per gallon.

[j] Tax expires December 31, 1987.

[k] Repealed July 1, 1965.

[l] Repealed December 31, 1965.

[m] For wagers authorized under state law, rate is .25%. An occupational tax of $500 per year is imposed on businesses accepting wagers ($50 if authorized under state law).

[n] Tax is imposed on producers of domestic crude oil at rates, depending on classification of oil, ranging from 22.5% of value for tier three newly discovered oil to 70% on tier one oil. Independent producers are entitled to reduced rates on the first 1,000 barrels per day of qualifying tier one and tier two production.

[o] $3 per 1,000 lbs. of gross weight over 26,000 lbs.

[p] On vehicles under 55,000 lbs., no tax; 55,000-75,000 lbs. – $100 plus $22 per 1,000 lbs. over 55,000; over 75,000 lbs – $550.

[q] Scheduled to rise in graduated steps to 20¢ per gallon in 1995 and thereafter.

Source: Commerce Clearing House and Joint Committee on Taxation.

C51. Federal Estate and Gift Tax Rates

September 9, 1916 to October 1, 1987[a]

($Thousands)

A. Federal Estate Tax

Revenue Act or Internal Revenue Code[a]	Effective Date	Specific Exemption	Minimum Rate (Percent)	Minimum On Taxable Estate Under[b]	Maximum Rate (Percent)	Maximum On Taxable Estate Above[b]	Credit for State Death Taxes (Percent of Federal Tax)[c]
1916	9/9/16	$50	1	$50	10	$5,000	-
1917	3/3/17	50	1.5	50	15	5,000	-
	10/4/17	50	2	50	25	10,000	-
1918, 1921	2/24/19	50	1	50	25	10,000	-
1924	6/2/24	50	1	50	25	10,000	25
1926	2/26/26	100	1	50	20	10,000	80
1932	6/6/32	50	1	10	45	10,000	80% of basic tax[c]
1934	5/11/34	50	1	10	60	10,000	
1935	8/31/35[d]	40	2	10	70	50,000	
1941	9/21/41	40	3	5	77	10,000	
1942	10/22/42[e]	60	3	5	77	10,000	
1954	8/17/54	60	3	5	77	10,000	f
1976	1/1/77	g	h	h	70	5,000	f
1981	1/1/82	g	h	h	65[i]	4,000[i]	f

B. Federal Gift Tax

Revenue Act or Internal Revenue Code[a]	Effective Date	Specific Exemption[j]	Annual Exclusion Per Donee[k]	Minimum Rate (Percent)	Minimum On Taxable Gifts Under[b]	Maximum Rate (Percent)	Maximum On Taxable Gifts Above[b]
1924	6/2/24	$50	$5	1	$5	25	$10,000
1932	6/7/32	50	5	.75	10	33.5	10,000
1934	1/1/35	50	5	.75	10	45	10,000
1935	1/1/36[d]	40	4[l]	1.5	10	52.5	50,000
1941	1/1/42	40	4	2.25	5	57.75	10,000
1942	1/1/43[e]	30	3	2.25	5	57.75	10,000
1954	8/17/54	30	3	2.25	5	57.75	10,000
1976	1/1/77	g	3	h	h	70	5,000
1981	1/1/82	g	10	h	h	65[i]	4,000[i]

---

[a] The October 1, 1987 date is solely for a cut-off date for the table. Only those acts which made a significant change in the statutory rate structure are listed. (See also footnote e below.)

[b] After deduction of the specific exemption, and, in the case of the gift tax, of the annual exclusion for donees.

[c] For the period June 6, 1932- August 16, 1954, the credit for state taxes was 80% of the "basic tax," which was the Federal tax under the Revenue Act of 1926.

[d] A defense tax of 10% of the gift and net estate was added by the 1940 Act (effective June 26, 1940) and integrated with the ordinary rates by the Revenue Act of 1941.

[e] The Revenue Act of 1948 provided a marital deduction by which property passing to a spouse may be tax-exempt up to one-half of the "adjusted gross estate" or of amount of gift to a third person (effective January 1, 1948 for estate tax and April 3, 1948 for gift tax). The Tax Reform Act of 1976 established a limit of $250,000 or one-half of the "adjusted gross estate," whichever is greater, for persons dying after December 31, 1976.

[f] The credit is limited to a percentage of the taxable estate through a graduated set of rates, starting at 0.8% of the taxable estate from $40,000 to $90,000 and rising to 16% of taxable estate in excess of $10,400,000. This was merely a change in the method of calculating the credit for state taxes; it did not affect the amount of tax.

[g] The Tax Reform Act of 1976 established a unified credit against estate and gift taxes in lieu of specific exemptions. The amount of the credit was phased in over a period of five years; $30,000 in 1977, $34,000 in 1978, $38,000 in 1979, $42,500 in 1980, $47,000 in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $62,800 in 1982, $79,300 in 1983, $96,300 in 1984, $121,800 in 1985, $155,800 in 1986, and $192,800 in 1987 and subsequent years.

[h] Although the nominal minimum rate is 18% of combined gifts and estates under $10,000, the effect of the credit was a minimum rate of 30% of taxable estates and gifts over $120,666 in 1977, rising to a minimum rate of 37% of taxable estates and gifts over $600,000 in 1987 and thereafter.

[i] A 60% maximum rate applied for 1983 for amounts in excess of $3.5 million; for 1984-1987, 55% for amounts in excess of $3 million; in 1988 and thereafter, a 50% rate is applied for amounts in excess of $2.5 million.

[j] Under the Revenue Act of 1924, the specific exemption was allowed for each calendar year. Under later acts, the specific exemption was allowed but once and taken all in one year or over a period of years, at the option of the donor.

[k] Not applicable to gifts of future interest for 1932 and later years, nor to gifts in trust 1939-1942.

[l] The reduction in the annual exclusion from $5,000 to $4,000 was effective January 1, 1939.

Source: Treasury Department.

C52. Federal Estate and Gift Tax Burden

Calendar Years 1983, 1985, 1988

Taxable Estate Including Cumulative Gifts[a]	1983[b]		1985[b]		1988[b]	
	Amount of Tax[c]	Effective Rate[d]	Amount of Tax[c]	Effective Rate[d]	Amount of Tax[c]	Effective Rate[d]
$ 500,000	$ 66,500	13.3	$ 24,000	4.8	-	-
750,000	148,600	19.8	106,100	14.1	$ 35,100	4.7
1,000,000	233,300	23.3	190,800	19.1	119,800	12.0
2,000,000	601,900	30.1	559,400	28.0	488,400	24.4
5,000,000	2,004,900	40.1	1,877,400	37.5	1,691,400	33.8
7,500,000	3,191,300	42.6	2,938,800	39.2	2,627,800	35.0
10,000,000	4,328,900	43.3	3,951,400	39.5	3,515,400	35.2
15,000,000	6,529,700	43.5	5,902,200	39.3	5,216,200	34.8
25,000,000	10,929,700	43.7	9,802,200	39.2	8,616,200	34.5
50,000,000	21,929,700	43.9	19,552,200	39.1	17,116,200	34.2
100,000,000	43,929,700	43.9	39,052,200	39.1	34,116,200	34.1

[a] Gross estate less any allowable deductions. Deductions are available for funeral expenses, administrative expenses, losses incurred during administration of the estate, debts, charitable contributions, and bequests to spouse.

[b] In 1983, the maximum unified Federal credit was $79,300, and the maximum tax rate was 60% on amounts over $3.5 million. For 1985, the maximum credit is $121,800, with a maximum tax rate of 55% on amounts over $3 million. For 1988 and later years, the maximum credit will be $192,800 and the maximum tax rate 50% on amounts over $2.5 million.

[c] Amounts of tax shown are after allowances for the maximum credit for state death taxes and the unified Federal credit. The former credit is computed in accordance with current Federal law, which no longer provides for personal exemptions in arriving at taxable estate. For many states, therefore, Federal credit may exceed actual state taxes paid. In practice, however, the Federal credit is limited to the amount of state taxes paid.

[d] Tax as a percentage of taxable estate, including cumulative gifts.

Source: Computed by Tax Foundation from Treasury Department data.

C53. Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax[a]

Calendar Years 1937-2000

Year	Maximum Taxable Base	Tax Rate (Percent) Combined Employer-Employee	Tax Rate (Percent) Employer or Employee Alone	Tax Rate (Percent) Self-Employed	Maximum Tax (Dollars) Combined Employer-Employee	Maximum Tax (Dollars) Employer or Employee Alone	Maximum Tax (Dollars) Self-Employed
1937-1949	$ 3,000	2.0	1.0	b	$ 60	$ 30	b
1950	3,000	3.0	1.5	b	90	45	b
1951-1953	3,600	3.0	1.5	2.25	108	54	$81
1954	3,600	4.0	2.0	3.0	144	72	108
1955-1956	4,200	4.0	2.0	3.0	168	84	126
1957-1958	4,200	4.5	2.25	3.375	189	95	142
1959	4,800	5.0	2.5	3.75	240	120	180
1960-1961	4,800	6.0	3.0	4.5	288	144	216
1962	4,800	6.25	3.125	4.7	300	150	226
1963-1965	4,800	7.25	3.625	5.4	348	174	259
1966	6,600	8.4	4.2	6.15	554	277	406
1967	6,600	8.8	4.4	6.4	580	290	422
1968	7,800	8.8	4.4	6.4	686	343	499
1969-1970	7,800	9.6	4.8	6.9	748	374	538
1971	7,800	10.4	5.2	7.5	811	406	585
1972	9,000	10.4	5.2	7.5	936	468	675
1973	10,800	11.7	5.85	8.0	1,264	632	864
1974	13,200	11.7	5.85	7.9	1,544	772	1,043
1975	14,100	11.7	5.85	7.9	1,650	825	1,114
1976	15,300	11.7	5.85	7.9	1,790	895	1,209
1977	16,500	11.7	5.85	7.9	1,930	965	1,304
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,434
1979	22,900	12.3	6.13	8.1	2,817	1,404	1,855
1980	25,900	12.3	6.13	8.1	3,186	1,588	2,098
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,762
1982	32,400	13.4	6.70	9.35	4,342	2,171	3,029
1983	35,700	13.4	6.70	9.35	4,784	2,392	3,338
1984	37,800	14.0	7.00[d]	14.0[e]	5,292[d]	2,646[d]	5,292[e]
1985	39,600	14.1	7.05	14.1[e]	5,584	2,792	5,584[e]
1986	42,000	14.3	7.15	14.3[e]	6,006	3,003	6,006[e]
1987	43,800	14.3	7.15	14.3[e]	6,263	3,132	6,263[e]
1988	45,000	15.02	7.51	15.02[e]	6,759	3,380	6,759[e]
1989	c	15.02	7.51	15.02[e]	c	c	c
1990-1999	c	15.3	7.65	15.3[e]	c	c	c
2000 & later	c	15.3	7.65	15.3[e]	c	c	c

[a] Disability insurance not included until 1956; hospital insurance not until 1966.

[b] Not covered until January 1, 1951.

[c] The base will be increased annually in line with wage levels whenever there has been a cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly.

[d] A credit of 0.3% of wages was allowed against 1984 employee taxes to reduce the net rate to 6.7%.

[e] For 1984-1989 credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986-1989. Credit is to be replaced by a new arrangement beginning in 1990.

Source: Department of Health and Human Services, Social Security Administration.

C54. Old-Age, Survivors, Disability, and Health Insurance: Selected Benefits

A. Selected Monthly OASDI Benefits for Workers First Eligible in 1987[a] December 1987

	Worker with Yearly Earnings Equal to:				
Beneficiary Family	Federal Minimum Wage[b]	75% of the Average Wage	Average Wage[c]	150% of the Average Wage	Maximum Wage Creditable[d]
Retired workers families[e]					
Average indexed monthly earnings[f]	$ 740.00	$ 1,052.00	$ 1,403.00	$ 1,900.00	$ 2,205.00
Primary insurance amount[g]	434.00	538.00	655.10	814.80	862.40
Maximum family benefit	677.30	960.00	1,195.40	1,425.30	1,508.60
Monthly benefit amount:					
Retired worker at age 62	347.00	430.00	524.00	651.00	689.00
Retired worker with spouse					
age 65 or older	564.00	699.00	851.00	1,058.00	1,120.00
age 62	509.00	631.00	769.00	956.00	1,012.00
Survivor families[h]					
Maximum family benefits	653.40	961.00	1,196.40	1,481.80	1,680.70
Disabled worker families[i]					
Maximum family benefits	650.50	807.10	982.60	1,240.50	1,336.70

B. Hospital and Medical Benefits, 1988[j]

Beneficiary Cost Sharing	Period	Deductible	Coinsurance Payment
Hospitalization[k]			
All covered services	Each benefit period	First $540	None
All covered services	61st-90th days	None	$ 135 daily
All covered services	Next 60 days[l]	None	$ 270 daily
Post-hospital extended care[m,n]			
All covered services	First 20 days	None	None
All covered services	Next 80 days	None	$ 67.50 daily
Post-hospital home care			
All covered services	365 days[n,o]	None	None
Supplementary medical insurance[p]			
80% of reasonable charges for covered services, including outpatient hospital services	Calendar year	$75	20%

---

[a] The year of eligibility is defined as the year in which the worker attained age 62, became disabled, or died.

[b] Worker earned the federal minimum wage (currently $3.35 per hour) and worked 2,080 hours per year in all years used in the computation of the benefit.

[c] Worker earned the national average wage in each year used in the computation of the benefit.

[d] Worker earned the maximum amount of wages that can be credited to a worker's Social Security record in all years used in the computation of the benefit.

[e] Assumes the worker retired at age 62 in 1987 and had no prior period of disability.

[f] The indexing method for computing benefits was introduced by the 1977 Amendments and was effective in 1979. Under this method, the worker's earnings are first indexed to reflect average wage levels in the ecomony during his or her working years before the averaging of earnings takes place.

[g] The primary insurance amount (PIA) is derived from the following formula: 90% of first $310 of AIME, plus 32% of AIME over $310 through $1866, plus 15% of AIME over $1866. The result is rounded down to the lower $0.10.

[h] Assumes the deceased worker began to work at age 22, was deceased in 1987 at age 40, had no earnings in that year, and had no prior disability.

[i] Assumes the worker began to work at age 22, became disabled in 1987 at age 50, and had no prior period of disability.

[j] Available to most individuals age 65 and over and certain disabled workers at any age. Does not cover special cases of limited applicability.

[k] For each "benefit period," defined as beginning on the first day beneficiary receives covered services as patient in hospital or skilled nursing facility, and ending after beneficiary has not been in any hospital or skilled nursing facility for 60 consecutive days.

[l] Limited to one time only.

[m] In covered skilled nursing home or part of hospital qualifying as skilled nursing facility, after hospital stay of at least 3 days, provided patient was admitted within a short period (generally 14 days) after discharge from a covered hospital.

[n] Services must be furnished under approved plan. Covers services of visiting nurses, physical therapist, and other health workers except doctors. Available only after discharge from hospital or skilled nursing facility after stay of 3 days or more, providing physician arranges for such services within 14 days after discharge.

[o] No restrictions.

[p] Available only if beneficiary pays monthly premium ($24.80, effective January 1988). Includes physicians' and surgeons' services, no matter where received in U.S.; unlimited home health visits annually, with no requirement of prior hospitalization, and other medical and health services.

Source: Department of Health and Human Services, Social Security Administration.

C55. Allocation of the Federal Tax Burden by State

Fiscal Year 1987

	Total Federal Tax Burden[a]		
State	Percentage Distribution	Amount ($Millions)	Per Capita[b]
Total	100.00	$ 818,856	$ 3,365
Alabama	1.25	10,227	2,515
Alaska	.32	2,595	4,520
Arizona	1.21	9,876	2,920
Arkansas	.68	5,558	2,355
California	12.38	101,362	3,694
Colorado	1.42	11,657	3,462
Connecticut	1.91	15,674	4,904
Delaware	.30	2,462	3,896
Florida	4.81	39,348	3,269
Georgia	2.18	17,869	2,893
Hawaii	.41	3,395	3,118
Idaho	.31	2,575	2,505
Illinois	5.31	43,441	3,757
Indiana	2.05	16,757	3,049
Iowa	1.03	8,432	2,939
Kansas	1.01	8,260	3,329
Kentucky	1.13	9,241	2,466
Louisiana	1.52	12,418	2,770
Maine	.38	3,140	2,666
Maryland	2.24	18,361	4,122
Massachusetts	2.92	23,938	4,093
Michigan	3.82	31,248	3,467
Minnesota	1.73	14,204	3,355
Mississippi	.66	5,375	2,031
Missouri	2.00	16,383	3,234
Montana	.27	$ 2,213	$ 2,634
Nebraska	.61	4,980	3,078
Nevada	.42	3,419	3,443
New Hampshire	.46	3,804	3,701
New Jersey	4.28	35,008	4,588
New Mexico	.47	3,825	2,535
New York	8.64	70,716	3,962
North Carolina	2.13	17,476	2,732
North Dakota	.24	1,976	2,835
Ohio	4.30	35,179	3,284
Oklahoma	1.22	9,975	2,926
Oregon	.98	8,059	2,979
Pennsylvania	4.87	39,848	3,367
Rhode Island	.41	3,363	3,449
South Carolina	1.01	8,259	2,406
South Dakota	.22	1,766	2,473
Tennessee	1.60	13,141	2,725
Texas	7.01	57,402	3,328
Utah	.49	4,024	2,341
Vermont	.19	1,526	2,805
Virginia	2.45	20,065	3,435
Washington	1.84	15,079	3,341
West Virginia	.55	4,542	2,356
Wisconsin	1.81	14,816	3,089
Wyoming	.21	1,684	3,215
District of Columbia	.35	2,906	4,680

---

[a] The burden by state is estimated on the basis of a special formula designed for this purpose, since data on Federal tax collections by state do not accurately reflect the distribution of the burden.

[b] Based on estimates of resident population as of July 1, 1987.

Source: Office of Management and Budget; and Tax Foundation.

C56. Trends in State Shares of Federal Tax Burden[a]

Selected Fiscal Years 1961-1987

(Percent)

State	1961	1965	1970	1975	1980	1987
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Alabama	1.05	1.06	1.11	1.20	1.30	1.25
Alaska	.11	.12	.14	.18	.29	.32
Arizona	.59	.69	.69	.92	.99	1.21
Arkansas	.50	.55	.59	.66	.69	.68
California	11.00	11.49	11.42	10.80	11.61	12.38
Colorado	.95	1.01	.95	1.15	1.27	1.42
Connecticut	2.08	2.14	2.11	1.88	1.75	1.91
Delaware	.52	.48	.36	.34	.30	.30
Florida	2.49	2.65	2.87	3.82	3.83	4.81
Georgia	1.39	1.51	1.69	1.97	1.89	2.18
Hawaii	.31	.34	.38	.43	.44	.41
Idaho	.28	.26	.26	.29	.33	.31
Illinois	7.03	6.80	6.69	6.39	6.16	5.31
Indiana	2.32	2.36	2.45	2.49	2.45	2.05
Iowa	1.23	1.19	1.21	1.34	1.32	1.03
Kansas	.99	1.00	1.02	1.08	1.07	1.01
Kentucky	1.09	1.10	1.10	1.21	1.28	1.13
Louisiana	1.22	1.18	1.36	1.31	1.54	1.52
Maine	.43	.43	.38	.37	.37	.38
Maryland	1.92	2.05	2.20	2.22	2.13	2.24
Massachusetts	3.40	3.33	3.18	2.99	2.62	2.92
Michigan	4.44	4.48	4.78	4.71	4.67	3.82
Minnesota	1.63	1.64	1.67	1.80	1.86	1.73
Mississippi	.50	.55	.59	.68	.69	.66
Missouri	2.32	2.30	2.19	2.15	2.06	2.00
Montana	.30	.29	.28	.29	.32	.27
Nebraska	.65	.67	.64	.73	.68	.61
Nevada	.21	.28	.27	.32	.39	.42
New Hampshire	.33	.32	.35	.38	.39	.46
New Jersey	4.26	4.26	4.27	4.34	3.94	4.28
New Mexico	.39	.38	.36	.38	.44	.47
New York	13.20	12.73	11.74	9.95	8.40	8.64
North Carolina	1.45	1.62	1.77	2.04	2.01	2.13
North Dakota	.20	.21	.22	.27	.26	.24
Ohio	5.75	5.47	5.49	5.16	5.04	4.30
Oklahoma	.97	.97	.99	1.05	1.17	1.22
Oregon	.97	.94	.95	1.04	1.19	.98
Pennsylvania	6.83	6.28	5.95	5.61	5.27	4.87
Rhode Island	.53	.50	.48	.45	.40	.41
South Carolina	.65	.73	.82	.95	1.00	1.01
South Dakota	.23	.24	.23	.24	.24	.22
Tennessee	1.24	1.36	1.42	1.57	1.62	1.60
Texas	4.43	4.43	4.78	5.10	6.12	7.01
Utah	.38	.42	.38	.42	.48	.49
Vermont	.18	.18	.18	.18	.17	.19
Virginia	1.78	1.92	1.98	2.23	2.31	2.45
Washington	1.64	1.57	1.76	1.65	1.95	1.84
West Virginia	.70	.65	.61	.64	.69	.55
Wisconsin	2.07	2.00	2.04	2.03	1.99	1.81
Wyoming	.17	.18	.14	.16	.23	.21
District of Columbia	.70	.69	.51	.44	.39	.35

[a] See Table C32 for dollar amounts of Federal tax collections in selected years and Table C55 for 1987 state-by-state amounts.

Source: Tax Foundation estimates based on a special formula designed to show the geographic burden of taxes, as distinct from the initial impact of taxes that is shown by tax collections as reported by the Treasury Department.

C57. Federal Tax Burden by Type of Tax and State

Fiscal Year 1987

($Millions)

State	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Highway Trust Fund Taxes	Alcoholic Beverage Taxes	Tobacco Products Excises	Other Excise Taxes	Estate and Gift Taxes
Total	$ 364,002.0	$ 104,761.0	$ 296,855.0	$ 13,651.0	$ 5,889.0	$ 4,787.0	$ 22,913.0	$ 5,998.0
Alabama	4,215.9	1,190.7	4,048.5	263.2	84.9	79.1	297.3	47.8
Alaska	1,251.3	231.2	983.3	36.5	15.0	9.6	65.2	2.6
Arizona	4,266.9	1,326.3	3,592.2	196.9	82.7	63.0	287.4	60.7
Arkansas	2,165.4	745.0	2,167.5	181.9	47.7	46.7	172.0	31.7
California	44,771.1	13,442.4	36,690.1	1,381.1	699.7	531.9	2,936.0	909.6
Colorado	5,221.2	1,505.8	4,202.6	178.7	86.1	64.5	339.1	58.9
Connecticut	7,741.8	1,908.7	5,198.2	154.7	89.1	65.9	395.2	120.4
Delaware	1,040.7	273.8	996.1	41.4	18.0	12.7	59.3	20.4
Florida	18,710.1	5,977.8	12,031.3	515.8	326.2	240.5	1,088.5	358.0
Georgia	7,871.8	2,144.9	6,549.2	452.3	148.0	117.6	507.1	77.8
Hawaii	1,415.7	432.4	1,341.1	33.7	25.9	20.8	102.2	23.6
Idaho	958.9	354.6	1,065.8	63.6	20.7	18.6	79.9	12.9
Illinois	19,409.4	5,544.5	15,907.1	519.5	290.7	229.8	1,186.0	353.8
Indiana	7,376.2	2,122.8	6,085.4	365.2	122.4	108.8	477.2	99.0
Iowa	3,316.2	1,280.3	3,196.6	175.3	60.7	57.5	253.0	92.2
Kansas	3,574.8	1,110.5	3,004.6	163.7	51.8	48.6	232.3	73.9
Kentucky	3,857.2	1,207.7	3,463.6	226.1	78.7	73.6	280.8	53.6
Louisiana	5,470.6	1,492.6	4,534.0	290.9	103.1	85.2	356.1	85.2
Maine	1,293.5	430.0	1,174.2	77.0	28.8	23.4	97.5	15.9
Maryland	8,837.8	2,112.1	6,384.9	240.8	120.2	89.8	474.4	101.4
Massachusetts	11,208.0	3,033.4	8,337.4	273.9	166.6	121.4	647.7	149.5
Michigan	13,471.1	3,765.1	12,201.5	427.6	225.3	179.9	847.1	130.8
Minnesota	5,710.5	1,877.3	5,681.6	251.7	107.8	83.2	402.8	89.2
Mississippi	2,156.5	658.7	2,082.4	177.0	55.4	49.7	166.8	28.3
Missouri	7,154.0	2,233.7	5,862.9	347.9	113.1	100.8	462.0	108.3
Montana	867.3	320.6	840.6	69.9	20.0	16.1	63.3	15.0
Nebraska	2,008.1	723.1	1,870.5	107.8	36.4	31.5	151.2	51.8
Nevada	1,657.9	419.5	1,086.8	65.1	37.9	19.5	92.9	39.2
New Hampshire	1,800.4	467.4	1,305.6	50.0	39.1	20.3	107.1	14.3
New Jersey	16,603.6	4,292.5	12,294.0	417.4	203.2	155.3	883.1	158.5
New Mexico	1,623.3	468.5	1,434.4	110.3	33.1	27.3	108.9	19.4
New York	31,540.0	9,383.5	25,760.1	584.5	457.2	365.4	1,937.5	688.1
North Carolina	7,380.6	2,064.7	6,761.9	401.0	143.3	127.1	507.3	89.8
North Dakota	785.0	292.4	707.2	56.6	16.5	13.3	59.6	45.7
Ohio	15,032.0	4,402.6	13,463.9	605.0	231.1	214.4	988.5	241.5
Oklahoma	4,360.4	1,259.7	3,450.2	267.1	69.2	64.8	275.3	228.4
Oregon	3,197.6	1,126.6	3,158.4	172.3	63.0	53.8	235.9	51.8
Pennsylvania	17,313.7	5,013.8	15,069.1	600.7	268.8	244.5	1,111.6	225.6
Rhode Island	1,370.8	431.7	1,356.5	41.9	26.3	20.2	95.8	19.6
South Carolina	3,423.2	985.2	3,192.1	223.1	82.6	66.1	246.1	38.6
South Dakota	667.6	271.6	672.1	55.1	16.5	13.7	57.7	11.4
Tennessee	5,722.2	1,537.6	4,897.3	341.7	103.6	96.2	372.6	69.3
Texas	28,025.4	6,609.8	18,871.9	1,167.3	375.2	315.2	1,534.6	502.7
Utah	1,613.1	482.9	1,639.9	97.0	27.7	28.1	117.8	17.2
Vermont	642.6	211.9	562.4	31.6	14.4	10.8	45.0	7.1
Virginia	9,160.1	2,522.0	7,108.7	349.0	133.7	116.1	568.6	106.8
Washington	6,755.1	1,942.5	5,429.5	243.1	107.3	88.0	439.4	74.2
West Virginia	1,898.0	572.9	1,730.6	104.5	37.0	38.7	137.6	22.5
Wisconsin	5,902.7	2,014.6	5,844.3	268.1	131.1	95.1	436.4	122.1
Wyoming	765.3	209.9	566.6	63.0	12.3	9.5	46.3	11.5
District of Columbia	1,419.5	331.2	997.9	21.4	26.4	13.5	75.8	20.7

Source: Office of Management and Budget; and Tax Foundation computations.

C58. Percentage Distribution of the Federal Tax Burden by Type of Tax and State

Fiscal Year 1987

State	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Highway Trust Fund Taxes	Alcoholic Beverage Excises	Tobacco Products Excises	Other Excise Taxes	Estate and Gift Taxes
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.16	1.14	1.36	1.93	1.44	1.65	1.30	.80
Alaska	.34	.22	.33	.27	.25	.20	.28	.04
Arizona	1.17	1.27	1.21	1.44	1.40	1.32	1.25	1.01
Arkansas	.59	.71	.73	1.33	.81	.97	.75	.53
California	12.30	12.83	12.36	10.12	11.88	11.11	12.81	15.16
Colorado	1.43	1.44	1.42	1.31	1.46	1.35	1.48	.98
Connecticut	2.13	1.82	1.75	1.13	1.51	1.38	1.72	2.01
Delaware	.29	.26	.34	.30	.31	.26	.26	.34
Florida	5.14	5.71	4.05	4.51	5.54	5.02	4.75	5.97
Georgia	2.16	2.05	2.21	3.31	2.51	2.46	2.21	1.30
Hawaii	.39	.41	.45	.25	.44	.43	.45	.39
Idaho	.26	.34	.36	.47	.35	.39	.35	.22
Illinois	5.33	5.29	5.36	3.81	4.94	4.80	5.18	5.90
Indiana	2.03	2.03	2.05	2.68	2.08	2.27	2.08	1.65
Iowa	.91	1.22	1.08	1.28	1.03	1.20	1.10	1.54
Kansas	.98	1.06	1.01	1.20	.88	1.02	1.01	1.23
Kentucky	1.06	1.15	1.17	1.66	1.34	1.54	1.23	.89
Louisiana	1.50	1.42	1.53	2.13	1.75	1.78	1.55	1.42
Maine	.36	.41	.40	.56	.49	.49	.43	.26
Maryland	2.43	2.02	2.15	1.76	2.04	1.88	2.07	1.69
Massachusetts	3.08	2.90	2.81	2.01	2.83	2.54	2.83	2.49
Michigan	3.70	3.59	4.11	3.13	3.83	3.76	3.70	2.18
Minnesota	1.57	1.79	1.91	1.84	1.83	1.74	1.76	1.49
Mississippi	.59	.63	.70	1.30	.94	1.04	.73	.47
Missouri	1.97	2.13	1.98	2.55	1.92	2.11	2.02	1.81
Montana	.24	.31	.28	.51	.34	.34	.28	.25
Nebraska	.55	.69	.63	.79	.62	.66	.66	.86
Nevada	.46	.40	.37	.48	.64	.41	.41	.65
New Hampshire	.49	.45	.44	.37	.66	.42	.47	.24
New Jersey	4.56	4.10	4.14	3.07	3.45	3.24	3.85	2.64
New Mexico	.45	.45	.48	.81	.56	.57	.48	.32
New York	8.66	8.96	8.68	4.28	7.76	7.63	8.46	11.47
North Carolina	2.03	1.97	2.28	2.94	2.43	2.66	2.21	1.50
North Dakota	.22	.28	.24	.41	.28	.28	.26	.76
Ohio	4.13	4.20	4.54	4.43	3.92	4.48	4.31	4.03
Oklahoma	1.20	1.20	1.16	1.96	1.18	1.35	1.20	3.81
Oregon	.88	1.08	1.06	1.26	1.07	1.12	1.03	.86
Pennsylvania	4.76	4.79	5.08	4.40	4.56	5.11	4.85	3.76
Rhode Island	.38	.41	.46	.31	.45	.42	.42	.33
South Carolina	.94	.94	1.08	1.63	1.40	1.38	1.08	.64
South Dakota	.18	.26	.23	.40	.28	.29	.25	.19
Tennessee	1.57	1.47	1.65	2.50	1.76	2.01	1.63	1.15
Texas	7.70	6.31	6.36	8.55	6.37	6.59	6.70	8.38
Utah	.44	.46	.55	.71	.47	.59	.51	.29
Vermont	.18	.20	.19	.23	.24	.22	.20	.12
Virginia	2.52	2.41	2.39	2.56	2.27	2.43	2.48	1.78
Washington	1.86	1.85	1.83	1.78	1.82	1.84	1.92	1.24
West Virginia	.52	.55	.58	.77	.63	.81	.60	.38
Wisconsin	1.62	1.92	1.97	1.96	2.23	1.99	1.91	2.04
Wyoming	.21	.20	.19	.46	.21	.20	.20	.19
District of Columbia	.39	.32	.34	.16	.45	.28	.33	.34

Source: Table C57.

C59. Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State

Fiscal Year 1986

	$Millions		Tax Burden Per Dollar of Aid	
State	Grants[a]	Estimated Tax Burden for Grants[b]	Amount	State Rank
Total	$ 107,811.9	$ 107,811.9	$ 1.00	-
Alabama	1,710.1	1,347.6	.79	35
Alaska	641.2	345.0	.54	47
Arizona	1,189.1	1,293.7	1.09	14
Arkansas	1,112.6	733.1	.66	42
California	11,177.2	13,325.6	1.19	10
Colorado	1,168.2	1,530.9	1.31	6
Connecticut	1,501.2	2,070.0	1.38	3
Delaware	313.6	323.4	1.03	17
Florida	3,238.8	5,131.8	1.58	1
Georgia	2,726.6	2,361.1	.87	29
Hawaii	473.4	442.0	.93	25
Idaho	411.8	334.2	.81	33
Illinois	5,009.1	5,724.8	1.14	11
Indiana	1,999.9	2,210.1	1.11	13
Iowa	1,158.9	1,099.7	.95	22
Kansas	882.2	1,088.9	1.23	7
Kentucky	1,769.5	1,218.3	.69	39
Louisiana	2,033.9	1,638.7	.81	33
Maine	672.2	409.7	.61	44
Maryland	1,980.5	2,425.8	1.22	9
Massachusetts	3,081.6	3,148.1	1.02	18
Michigan	4,349.8	4,129.2	.95	22
Minnesota	2,106.2	1,865.1	.89	28
Mississippi	1,319.5	711.6	.54	47
Missouri	1,978.8	2,145.5	1.08	15
Montana	554.0	291.1	.53	49
Nebraska	660.0	646.9	.98	20
Nevada	403.5	452.8	1.12	12
New Hampshire	403.3	495.9	1.23	7
New Jersey	3,353.5	4,625.1	1.38	3
New Mexico	735.8	506.7	.69	39
New York	12,380.3	9,293.4	.75	37
North Carolina	2,277.6	2,307.2	1.01	19
North Dakota	411.8	258.7	.63	43
Ohio	4,763.4	4,635.9	.97	21
Oklahoma	1,394.0	1,315.3	.94	24
Oregon	1,152.9	1,056.6	.92	26
Pennsylvania	5,714.5	5,261.2	.92	26
Rhode Island	570.2	442.0	.78	36
South Carolina	1,318.1	1,088.9	.83	32
South Dakota	453.3	226.4	.50	50
Tennessee	2,006.0	1,735.8	.87	29
Texas	5,217.3	7,600.7	1.46	2
Utah	769.2	528.3	.69	39
Vermont	333.5	194.1	.58	45
Virginia	2,012.2	2,641.4	1.31	5
Washington	1,863.5	1,983.7	1.06	16
West Virginia	1,061.4	603.7	.57	46
Wisconsin	2,308.4	1,951.4	.85	31
Wyoming	307.9	226.4	.74	38
District of Columbia	1,381.6	388.1	.28	51

[a] Excludes shared revenues and payments in lieu of taxes; includes general revenue sharing and trust fund aids.

[b] The total tax burden for grants is assumed to equal grant payments.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

C60. Trends in Federal Tax Burdens per Dollar of Federal Aid by State[a]

Selected Fiscal Years 1961-1986

State	1961	1965	1970	1975	1980	1986[b]
Alabama	$ .51	$ .55	$ .50	$ .74	$ .73	$ .79
Alaska	.17	.15	.33	.42	.52	.54
Arizona	.68	.69	.72	1.00	1.13	1.09
Arkansas	.46	.53	.51	.65	.67	.66
California	1.17	1.11	.89	1.08	1.20	1.19
Colorado	.75	.77	.82	1.01	1.20	1.31
Connecticut	1.51	1.50	1.70	1.36	1.35	1.38
Delaware	2.01	1.54	1.61	1.36	.93	1.03
Florida	1.05	1.23	1.41	1.46	1.23	1.58
Georgia	.64	.73	.75	.81	.72	.87
Hawaii	.69	.70	.76	.88	.84	.93
Idaho	.59	.54	.67	.76	.79	.81
Illinois	1.21	1.32	1.65	1.36	1.18	1.14
Indiana	1.24	1.47	1.64	1.41	1.34	1.11
Iowa	.96	1.06	1.17	1.07	1.13	.95
Kansas	.85	.98	1.03	1.12	1.20	1.23
Kentucky	.61	.62	.58	.69	.78	.69
Louisiana	.47	.45	.59	.75	.91	.81
Maine	.80	.84	.82	.66	.63	.61
Maryland	1.33	1.41	1.32	1.10	.98	1.22
Massachusetts	1.24	1.13	1.04	.98	.80	1.02
Michigan	1.25	1.36	1.45	1.06	1.03	.95
Minnesota	.86	.81	.98	.93	.96	.89
Mississippi	.41	.48	.34	.52	.53	.54
Missouri	.85	.91	1.01	1.08	1.09	1.08
Montana	.52	.45	.48	.65	.60	.53
Nebraska	.75	1.04	1.16	.97	1.10	.98
Nevada	.71	.60	.93	1.15	1.10	1.12
New Hampshire	.77	1.05	1.14	1.04	1.03	1.23
New Jersey	2.07	1.87	1.62	1.36	1.21	1.38
New Mexico	.51	.54	.40	.50	.74	.69
New York	1.63	1.44	1.14	.83	.76	.75
North Carolina	.87	.96	.85	.96	.92	1.01
North Dakota	.45	.49	.57	.71	.67	.63
Ohio	1.27	1.30	1.45	1.40	1.27	.97
Oklahoma	.49	.57	.57	.76	1.05	.94
Oregon	.92	.81	.96	.91	1.02	.92
Pennsylvania	1.42	1.25	1.05	1.00	1.02	.92
Rhode Island	.97	.75	.87	.87	.76	.78
South Carolina	.68	.90	.71	.85	.82	.83
South Dakota	.42	.44	.50	.55	.48	.50
Tennessee	.60	.81	.72	.89	.90	.87
Texas	.98	1.04	.99	1.14	1.40	1.46
Utah	.60	.49	.54	.74	.79	.69
Vermont	.48	.49	.58	.59	.45	.58
Virginia	1.00	.78	1.01	1.08	1.14	1.31
Washington	.97	.85	1.06	1.09	1.10	1.06
West Virginia	.56	.47	.47	.56	.63	.57
Wisconsin	1.34	1.46	1.28	1.08	.89	.85
Wyoming	.47	.41	.51	.89	1.11	.74
District of Columbia	.60	.55	.27	.28	.32	.28

[a] Federal aid refers to grants-in-aid to state and local governments; excludes shared revenues and payments in lieu of taxes but includes general revenue sharing and trust fund aids. The total tax burden for grants is assumed to equal grant payments.

[b] See Table C59 for additional details for 1986.

Source: Tax Foundation computations based on tax burdens shown in Table C56 and grants-in-aid published by Treasury Department through 1980 and by Department of Commerce, Bureau of the Census for 1986.

C61. Course of the Federal Debt

As of Selected Dates 1917-1987

(\$Millions, except Per Capita)

	World War I			World War II		Post-World War II	
Item	Pre-War Debt Mar. 31, 1917	Highest War Debt Aug. 31, 1919	Post-World War I Low Debt Dec. 31, 1930	Debt Preceding Defense Program June 30, 1940	Highest War Debt Feb. 28, 1946	Lowest Post-War Debt Apr. 30, 1949	Debt Sept. 30, 1987
Total debt	\$ 1,282	\$ 26,597	\$ 16,026	\$ 48,497	\$ 279,764	\$ 251,553	\$ 2,350,478
Direct (gross)	1,282	26,597	16,026	42,968	279,214	251,530	2,350,277
Guaranteed[a,b]	-	-	-	5,529	551	23	201
Interest-bearing debt, total	1,023	26,349	15,774	47,874	278,451	249,528	2,347,951
Direct	1,023	26,349	15,774	42,376	277,912	249,509	2,347,750
Guaranteed[a]	-	-	-	5,498	539	19	201
Per capita total debt[c]	12	250	130	367	1,990	1,690	10,009
General fund balance	74	1,118	307	1,891	25,961	3,995	8,616[d]
Computed annual interest rate on direct debt (percent)	2.40	4.20	3.75	2.58	1.97	2.24	8.69
Federal interest payments for the fiscal year	25	1,020	612	1,041	4,722	5,339	195,390

[a] Excludes obligations owned by the Treasury.

[b] Includes outstanding matured principal of guaranteed debt of U.S. Government agencies, cash for payment of which is held by Treasury in the general fund balance.

[c] Based on population including armed forces overseas.

[d] Budget estimate full fiscal year.

Source: Treasury Department.

C62. Composition of the Federal Debt by Type of Obligation

End of Selected Fiscal Years 1939-1987

($Millions)

Type of Obligation	1939	1949	1959	1969	1979	1987
Total public debt and debt of U.S. Government agencies	$ 45,890	$ 252,798	$ 284,817	$ 354,317	$ 827,088	$ 2,350,478
Total public debt	40,440	252,770	284,706	353,720	826,519	2,350,277
Interest-bearing debt	39,886	250,762	281,883	351,729	819,007	2,347,750
Public issues, total	36,116	217,986	237,077	284,940	642,647	1,907,092
Marketable, total	33,965	155,147	178,027	226,107	506,693	1,675,980
Treasury bills	1,308	11,536	32,017	68,356	161,378	378,263
Treasury notes and bonds	32,461	114,021	112,117	157,751	345,315	1,282,717
Other[a]	197	29,589	33,893	-	-	15,000
Nonmarketable, total	2,151	62,839	59,050	58,833	135,954	231,112
Foreign series[b]	-	-	-	4,070	28,115	4,350
Treasury bonds[c]	-	5,814	8,365	2,459	2,245	-
U.S. savings bonds	1,868	56,260	50,503	51,711	80,440	97,004
Other	283	765	183	592	25,155	129,758
Special issues, total	3,770	32,776	44,756	66,790	176,360	440,658
OASDHI trust funds	-	9,003	18,760	26,918	41,651	115,662
Unemployment trust fund	1,267	7,340	5,636	9,957	12,048	27,463
Highway trust fund	-	-	429	1,513	12,469	12,690
Railroad retirement account	67	1,720	3,417	3,434	2,794	6,277
Other[d]	2,436	14,713	16,514	24,968	107,398	278,566
Matured debt, no interest payments	142	245	476	461	6,668	1,828
Debt bearing no interest	411	1,764	2,396	1,530	844	699
Guaranteed debt of U.S. Government agencies	5,451	27	111	597	569	201
Debt not subject to statutory limitation (deduct)	5,519	770	418	636	609	600
Participation certificates subject to limitation (add)	-	-	-	3,250	1,135	1,135
Total debt subject to limitation	40,371	252,028	284,399	356,932	827,614	2,336,014

[a] Principally certificates of indebtedness.
[b] Includes foreign currency series. Consists of Treasury notes, certificates of indebtedness, and bonds.
[c] Other than foreign series. Includes Treasury certificates of indebtedness.
[d] Principally Federal employees' retirement funds and national service life insurance funds.
Source: Treasury Department.

C63. Estimated Ownership of Federal Securities

End of Selected Fiscal Years 1939-1986[a]

($Billions at Par)

		Held by Banks			U.S.	Held by Nonbank Investors							
Year	Total Securities Outstanding[b]	Total	Commercial Banks[c]	Federal Reserve Banks	Government Investment Accounts	Total	Individuals[d]	Insurance Companies	Mutual Savings Banks	Corporations[e]	State and Local Governments	Foreign and International	Miscellaneous Investors[f]
1939[g]	$ 42.4	$ 15.2	$ 12.7	$ 2.5	$ 6.5	$ 20.7	$ 9.4	$ 5.7	$ 2.7	$ 2.0	$ .4	$ .2	$ .3
1946[g]	262.3	97.8	74.5	23.3	30.9	133.6	64.1	24.9	11.8	15.3	6.3	1.9	9.3
1950	259.4	83.9	65.6	18.3	37.8	137.7	67.4	19.1	11.6	18.4	8.7	2.2	9.6
1952	260.7	84.0	61.1	22.9	44.3	132.4	64.8	15.7	9.6	18.8	10.4	3.4	9.7
1954	272.8	88.6	63.6	25.0	49.3	134.9	64.8	15.4	9.1	16.5	13.9	4.6	10.6
1956	274.1	81.1	57.3	23.8	53.5	139.5	66.6	13.6	8.3	17.3	16.1	6.2	11.4
1958	278.4	90.6	65.2	25.4	55.9	131.9	64.4	12.2	7.4	14.1	16.3	5.9	11.6
1960	286.3	81.8	55.3	26.5	55.3	149.2	69.7	12.0	6.6	19.5	18.8	10.1	12.5
1962	297.6	94.8	65.1	29.7	56.5	146.3	65.5	11.4	6.2	18.2	20.1	11.3	13.6
1964	310.7	95.0	60.2	34.8	61.1	154.6	68.5	11.1	5.8	18.9	22.5	12.0	15.8
1966	318.7	97.0	54.8	42.2	66.7	155.0	72.8	10.0	5.0	14.2	24.5	11.6	16.9
1968	345.1	111.9	59.7	52.2	76.0	157.2	74.2	8.5	4.0	12.0	25.1	10.7	22.7
1969	352.9	109.4	55.3	54.1	84.8	158.7	77.3	8.1	3.5	11.1	26.4	10.3	22.0
1970	370.2	110.3	52.6	57.7	95.2	164.7	81.8	7.2	3.2	8.5	29.0	14.0	21.0
1971	397.5	126.5	61.0	65.5	102.9	168.1	75.4	7.0	3.3	7.4	25.9	31.9	17.2
1972	426.4	132.3	60.9	71.4	111.5	182.8	73.2	6.7	3.5	9.3	26.9	49.2	14.0
1973	457.3	133.5	58.5	75.0	123.4	200.1	75.9	6.3	3.3	9.8	28.8	59.4	16.6
1974	474.2	133.7	53.2	80.5	138.2	202.5	80.7	5.9	2.6	10.8	28.3	56.9	17.3
1975	533.1	153.7	69.0	84.7	145.3	234.1	87.1	7.1	3.5	13.2	31.7	66.0	25.5
1976	620.4	186.9	92.5	94.4	149.6	283.9	96.4	10.6	5.4	24.3	39.3	69.8	38.1
1977	698.8	204.5	99.8	104.7	155.5	338.8	103.9	14.3	6.2	23.3	53.0	95.5	42.6
1978	771.5	211.1	96.3	114.8	168.0	392.0	109.4	15.1	5.2	21.3	69.0	121.0	51.1
1979	826.5	205.6	90.1	115.5	187.7	433.3	115.5	14.6	4.8	24.0	67.1	125.2	82.1
1980	907.7	221.6	100.9	120.7	197.7	488.3	123.0	14.4	5.3	25.5	73.4	126.0	120.7
1981	997.9	237.0	112.7	124.3	208.1	552.7	109.7	27.6	h	18.0	99.8	130.7	155.5
1982	1,142.0	252.2	117.8	134.4	216.4	673.4	115.6	34.8	h	21.6	109.0	140.6	213.2
1983	1,377.2	331.7	176.3	155.4	239.0	806.4	128.9	51.2	h	35.9	143.0	160.1	265.0
1984	1,572.3	338.0	183.0	155.0	263.1	971.1	142.4	68.4	h	47.7	172.4[i]	175.5	351.1[i]
1985	1,824.4	366.6	196.9	169.7	316.5	1,141.3	151.4	88.6	h	59.0	212.8[i]	209.8	401.2[i]
1986	2,127.0	403.3	212.5	190.8	382.9	1,340.8	156.1[i]	n.a.	h	67.0[i]	n.a.	256.4	n.a.

---

[a] The Export-Import Bank was moved on-budget effective October 1, 1976. Adjustments are made to include totals for the period it was off-budget. Also, adjustments are now made to reflect certain Export-Import Bank borrowing transactions now classified as agency debt.

[b] Securities issued or guaranteed by the United States Government, excluding guaranteed securities held by the Treasury.

[c] Consists of commercial banks, trust companies, and stock savings banks in the United States and in territories and island possessions; excludes securities held in trust departments.

[d] Includes partnerships and personal trust accounts.

[e] Exclusive of banks and insurance companies.

[f] Includes savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers. Also included are certain government deposit accounts and government sponsored agencies. After 1980, mutual savings banks are included.

[g] As of end of calendar year.

[h] Not segregable. Included with miscellaneous investors.

[i] Preliminary.

Source: Treasury Department and Federal Reserve System.

C64. Indebtedness of Foreign Countries to the United States Government by Region and Country[a]

End of Selected Fiscal Years 1954-1986

($Millions)

Region and Country	1954	1965	1975	1981	1986
Total	$ 11,816	$ 18,315	$ 34,549	$ 62,178	$ 72,409
Western Europe	9,127	6,687	6,680	6,623	5,693
France	1,911	607	336	151	72
Germany, F.R.	1,196	225	126	14	2
Italy	300	130	245	422	136
Netherlands	322	66	158	45	1
Norway	106	29	249	82	32
Portugal	46	105	101	559	483
Spain	61	411	788	1,394	1,694
United Kingdom	4,648	3,987	3,520	2,821	2,367
Yugoslavia	55	629	578	611	628
Other	482	497	578	524	278
Eastern Europe	310	293	1,241	2,180	3,253
Poland	70	86	134	975	2,216
Union of Soviet Socialist Republics	222	195	1,015	1,077	910
Other	18	12	92	127	127
East Asia and Pacific	493	1,677	5,162	10,251	10,576
Australia and New Zealand	20	3	373	313	202
Taiwan	156	334	730	1,743	1,105
Indonesia	127	177	1,250	2,186	2,560
Japan	90	804	594	610	333
Korea, Republic of (Seoul)	21	58	1,248	3,526	4,200
Philippines	79	96	336	714	1,092
Other	-	205	632	1,158	1,084
Western Hemisphere	927	3,135	7,440	10,488	12,324
Brazil	437	1,014	2,134	2,071	2,450
Canada	11	-	254	481	556
Chile	79	517	1,098	552	500
Colombia	33	269	894	848	1,164
Mexico	115	245	524	2,308	1,413
Other	252	1,090	2,535	4,228	6,241
Near East	353	1,988	5,239	20,162	25,395
Egypt	6	521	506	6,578	9,558
Greece	81	174	325	679	718
Iran	24	243	1,006	403	92
Israel	123	391	1,698	8,289	10,134
Turkey	95	623	1,527	3,001	3,697
Other	24	36	176	1,212	1,196
South Asia	397	3,872	6,481	7,486	8,625
Bangladesh	-	-	241	969	1,184
India	361	2,858	3,650	3,305	3,043
Pakistan	15	955	2,368	2,740	3,725
Other	21	59	223	472	673
Africa	142	529	2,252	4,968	6,538
Algeria	-	-	218	874	459
Morocco	10	243	481	629	1,131
Zaire	-	[b]	275	818	1,132
Other	132	286	1,278	2,648	3,816
Worldwide	67	134	55	20	5
United Nations	62[c]	107	54	19	5
Unspecified	5	27	1	1	[b]

[a] Outstanding long-term principal indebtedness. Excludes indebtedness arising out of World War I. Includes the debt of private agencies as well as governments to the U.S. Government and its agencies.

[b] Less than $500,000.

[c] International organizations, including United Nations.

Source: Treasury Department.

C65. Federal Civilian Employment by Branch and Type of Agency

Selected Dates 1918-1987

Branch and Agency	End of World War I Nov. 11, 1918	As of Dec. 31, 1932	Prewar Emergency Peak June 30, 1939	World War II Peak June 30, 1945	Postwar Low April 30, 1950	As of June 30, 1987
Total	927,780	576,741	964,342	3,761,635	1,972,700	3,125,635
Legislative Branch	7,980	11,159	15,802	26,959	22,896	39,309
Judicial Branch	2,040	1,777	2,292	2,706	3,772	19,806
Executive Branch	917,760	563,805	946,248	3,731,970	1,946,032[a]	3,066,520
Departments (except military establishment)	n.a.	467,768	579,589	684,719	837,606[a]	1,970,574
Post Office (Postal Service)[c]	n.a.	n.a.	n.a.	378,849	510,727	819,650
Agriculture	n.a.	n.a.	n.a.	84,573	77,559	118,747
Treasury	n.a.	n.a.	n.a.	96,493	90,573	148,510
Health and Human Services	n.a.	n.a.	n.a.	n.a.	n.a.	130,574
Interior	n.a.	n.a.	n.a.	44,354	58,206	76,770
Other	n.a.	n.a.	n.a.	80,450	100,541[a]	246,095
Independent agencies[c]	n.a.	b	171,373	250,214	353,720	430,228
Emergency agencies	n.a.	-	-	169,027	-	-
Postwar agencies	n.a.	-	-	-	9,687	-
Military establishment	n.a.	96,037	195,286	2,628,010	745,019	1,095,946

[a] Excludes 147,264 temporary employees engaged in taking the Seventeenth Decennial Census.
[b] Unallocable, included in departments (except military establishment).
[c] The U.S. Postal Service became an independent agency effective July 1, 1971; total for independent agencies in 1987 excludes Postal Service.
Source: Office of Personnel Management.

C66. Federal Civilian Employment in the Executive Branch

Selected Fiscal Years 1881-1901, Fiscal Years 1908-1987[a]

Year	Employees
1881	94,679
1891	150,844
1901	231,056
1908	348,479
1909	364,078
1910	380,428
1911	387,673
1912	391,918
1913	388,217
1914	393,555
1915	387,294
1916	391,133
1917	429,727
1918	844,480
1919	784,180
1920	645,408
1921	550,020
1922	532,210
1923	525,746
1924	532,048
1925	541,792
1926	537,251
1927	535,599
1928	549,238
1929	567,721
1930	588,951
1931	596,745
1932	592,560
1933	590,984
1934	685,108
1935	765,712
1936	850,395
1937	878,214
1938	864,534
1939	935,797
1940	1,022,853
1941	1,416,444
1942	2,272,082
1943	3,273,887
1944	3,304,379
1945	3,786,645
1946	2,665,520
1947	2,082,258
1948	2,043,981
1949	2,075,148
1950	1,934,040
1951	2,455,901
1952	2,574,132
1953	2,532,160
1954	2,381,659
1955	2,371,462
1956	2,372,266
1957	2,390,561
1958	2,355,292
1959	2,355,054
1960	2,370,826
1961	2,407,025
1962	2,484,655
1963	2,497,699
1964	2,469,645
1965	2,496,064
1966	2,726,144
1967	2,967,964
1968	3,019,976
1969	3,040,129
1970	2,884,307
1971	2,822,884
1972	2,769,848
1973	2,722,131
1974	2,847,140
1975	2,848,014
1976	2,832,471
1977	2,840,149
1978	2,874,547
1979	2,895,007
1980	3,065,672
1981	2,891,844
1982	2,860,754
1983	2,863,071
1984	2,901,137
1985	3,001,540
1986	3,008,938
1987	3,077,126

---

[a] Data for 1881-1976 as of end of fiscal year, June 30, except 1919 (as of November 11), and 1921 (as of July 31). Data for 1977 through 1987 as of June 30. 1987 is preliminary.

Source: Office of Personnel Management.

C67. Federal Civilian Employment in the Executive Branch by Agency and State

December 31, 1986

State	Total[a]	Department of Defense	Postal Service[b]	Veterans Administration	All Other
Total	3,008,394	1,060,437	808,301	245,599	894,057
Alabama	59,445	27,138	8,603	4,832	18,872
Alaska	14,292	5,078	2,223	132	6,859
Arizona	36,132	10,545	9,707	3,389	12,491
Arkansas	18,741	4,734	5,438	3,986	4,583
California	314,020	134,259	95,373	23,164	61,224
Colorado	51,948	14,647	13,019	3,177	21,105
Connecticut	23,078	4,889	12,887	2,499	2,803
Delaware	5,323	1,833	2,069	740	681
Florida	101,071	31,866	39,729	10,931	18,545
Georgia	85,848	39,665	17,695	5,625	22,863
Hawaii	26,577	20,873	2,688	235	2,781
Idaho	9,684	1,269	2,209	675	5,531
Illinois	103,787	22,103	45,779	12,446	23,459
Indiana	41,109	15,312	14,928	4,066	6,803
Iowa	18,248	1,465	9,117	3,120	4,546
Kansas	24,255	7,033	8,009	3,128	6,085
Kentucky	32,826	14,148	8,319	3,542	6,817
Louisiana	33,116	9,095	10,584	4,330	9,107
Maine	16,834	9,900	4,037	1,162	1,735
Maryland	129,177	42,452	17,249	3,102	66,374
Massachusetts	58,872	12,193	26,411	7,811	12,457
Michigan	56,843	12,737	26,890	6,522	10,694
Minnesota	30,725	2,885	15,147	4,802	7,891
Mississippi	24,345	10,669	4,954	3,134	5,588
Missouri	66,860	20,796	19,572	6,078	20,414
Montana	10,978	1,317	2,223	644	6,794
Nebraska	15,445	4,028	5,508	2,110	3,799
Nevada	9,646	2,068	2,782	898	3,898
New Hampshire	7,328	1,508	3,581	742	1,497
New Jersey	74,096	27,096	34,030	4,294	8,676
New Mexico	25,584	10,177	3,416	1,889	10,102
New York	156,437	19,994	81,677	20,893	33,873
North Carolina	45,179	15,801	14,722	4,961	9,695
North Dakota	7,711	1,976	2,085	678	2,972
Ohio	89,956	34,079	34,142	8,623	13,112
Oklahoma	48,446	26,149	9,047	2,682	10,568
Oregon	27,296	3,337	7,773	2,916	13,270
Pennsylvania	131,413	54,081	42,240	11,529	23,563
Rhode Island	10,066	4,367	3,690	1,081	928
South Carolina	32,354	19,756	6,253	2,643	3,702
South Dakota	9,098	1,490	2,110	1,882	3,616
Tennessee	57,950	7,211	13,615	7,168	29,936
Texas	172,490	65,457	49,958	15,518	41,557
Utah	35,867	22,451	3,749	1,829	7,838
Vermont	4,705	613	2,006	872	1,214
Virginia	155,760	106,335	16,598	5,881	26,946
Washington	63,352	28,665	12,911	4,885	16,921
West Virginia	14,971	1,664	4,459	2,965	5,883
Wisconsin	27,072	3,112	13,136	5,189	5,635
Wyoming	6,301	1,162	1,269	895	2,975
District of Columbia	206,056	17,163	9,285	6,280	173,328
Outside U.S.	146,704	100,923	3,400	2,570	39,811

[a] Excludes employees in the Central Intelligence Agency and the National Security Agency.
[b] Excludes temporary Christmas assistance in the Postal Service in all areas.
Source: Office of Personnel Management.

C68. Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, By Grade[a]

June 30, 1968 and March 31, 1987

	June 30, 1968			March 31, 1987		
Grade	Employees[b]	Aggregate Pay ($Millions)	Average Salary[c]	Employees[b]	Aggregate Pay ($Millions)	Average Salary[c]
Total	1,301,503	$ 11,263.1	$ 8,654	1,457,463	$ 39,898.5	$ 27,375
1	3,514	13.6	3,878	1,370	13.7	9,980
2	47,280	200.7	4,244	11,813	131.3	11,112
3	156,091	759.4	4,865	64,203	814.8	12,691
4	190,894	1,071.9	5,615	154,711	2,278.5	14,727
5	158,729	1,006.7	6,342	195,571	3,282.2	16,783
6	63,373	449.3	7,089	95,238	1,807.6	18,980
7	112,822	856.9	7,596	140,510	2,925.0	20,817
8	20,462	172.9	8,451	29,931	706.9	23,618
9	139,516	1,263.1	9,054	154,550	3,908.4	25,289
10	15,916	160.0	10,053	29,788	854.3	28,680
11	138,285	1,497.9	10,832	180,713	5,567.9	30,811
12	111,796	1,422.0	12,720	184,365	6,866.2	37,243
13	81,234	1,214.1	14,945	121,417	5,439.1	44,797
14	37,548	660.8	17,600	62,294	3,320.8	53,309
15	19,450	401.8	20,656	30,083	1,917.0	63,725
16	3,294	77.7	23,590	702	50.0	71,194
17	920	23.9	25,995	136	9.9	72,500
18	379	10.3	27,055	68	4.9	72,500

[a] The General Schedule Federal career system covers most positions in the Executive Branch, the District of Columbia government, and certain agencies in the Legislative and Judicial Branches; personnel of the Central Intelligence Agency and National Security Agency are excluded.

[b] Salaries for certain employees of the Veterans Administration, the Foreign Service, U.S. Postal Service, blue collar workers, and others are covered under smaller special pay systems.

[c] Arithmetic mean. The rate of basic pay for employees in the General Schedule is limited by statute to the rate for level V of the Executive Schedule (currently $72,500), which in turn is tied to Congressional salary adjustments.

Source: Office of Personnel Management.

C69. Federal Personnel Compensation and Benefits

Fiscal Years 1986-1988[a]

($Millions)

Item	1986	1987	1988
A. Costs of Current Personnel			
Current personnel costs, total[b]	$ 166,004	$ 173,587	$ 185,788
Direct compensation	126,524	131,759	135,251
Personnel benefits	39,480	41,828	47,321
Civilian personnel, total[b]	97,346	102,422	110,519
Executive branch, total	71,369	74,431	77,794
Direct compensation	58,475	60,299	61,085
Personnel benefits[c]	12,894	14,132	16,709
Legislative and judiciary, total[d]	1,271	1,407	1,565
Direct compensation	1,132	1,232	1,320
Personnel benefits	139	175	245
Postal Service, total	24,706	26,584	30,000
Direct compensation	20,901	22,161	23,504
Personnel benefits	3,805	4,423	6,496
Military personnel, total[e]	68,658	71,165	75,269
Direct compensation	46,016	48,067	49,342
Personnel benefits[f]	22,642	23,098	23,871
B. Costs of Retired Pay for Former Personnel			
Retired pay, total	$ 41,676	$ 43,114	$ 43,951
Civilian personnel	23,729	24,756	24,634
Military personnel	17,946	18,358	19,316

[a] Data for 1987 and 1988 are estimates from the *Budget* submitted in February 1987.

[b] Includes Postal Service, which was converted to independent status by the Postal Service Reorganization Act of 1970.

[c] Includes employing agency's contributions for the costs of life and health insurance, retirement, and transfers from general revenues to amortize the effects of general pay increases on Federal retirement systems for employees (non-postal) in the executive, legislative, and judicial branches. Excludes transfers from general revenues, mandated by law, for interest on unfunded liabilities and annuities attributable to military service totaling (in millions): $11,625 in 1986; $11,172 in 1987; and $10,079 in 1988.

[d] Excludes members and officers of Congress.

[e] Excludes reserve components; includes allowances for military pay raises of $2,056 million in 1988.

[f] Effective October 1, 1984, the *Budget* reflects establishment of a military retirement trust fund. Military personnel benefits include payments by the Defense Department to finance retirement benefits that accrue to current military personnel totaling (in millions): $17,428 in 1986; $18,193 in 1987; and $18,782 in 1988.

Source: Office of Management and Budget.

Section D
State and Local Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Major State and Local Functions

D1. State and Local Total Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1985

($Millions)

	Expenditures[a]				Revenue				Gross Debt[b]		
		State				From Own Sources					
Year	Total	Total[c]	Direct[d]	Local Direct	Total State and Local[e]	State	Local	From Federal Government	Total	State	Local
1902	$ 1,095	$ 188	$ 136	$ 959	$ 1,048	$ 183	$ 858	$ 7	$ 2,107	$ 230	$ 1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,085	4,567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	8,403	2,829	2,028	6,375	7,887	2,274	5,381	232	19,205	2,832	16,373
1940	11,240	5,209	3,555	7,685	11,749	5,012	5,792	945	20,283	3,590	16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,564
1950	27,905	15,082	10,864	17,041	25,639	11,480	11,673	2,486	24,115	5,285	18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,335	48,868	12,890	35,978
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1960	60,999	31,596	22,152	38,847	60,277	26,094	27,209	6,974	69,955	18,543	51,412
1962	70,547	36,402	25,495	45,053	69,492	30,115	31,506	7,871	81,278	22,023	59,255
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1968	116,234	66,254	44,304	71,930	117,581	52,525	47,875	17,181	121,158	35,666	85,492
1970	148,052	85,055	56,163	91,889	150,106	68,691	59,557	21,857	143,570	42,008	101,563
1972	190,496	109,255	72,496	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	205,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	269,215	158,882	106,905	161,336	264,013	119,206	144,807	47,034	219,926	72,127	147,798
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,786	203,832	136,545	208,768	371,607	171,550	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363
1980	434,073	257,812	173,308	259,010	451,537	212,636	155,873	83,029	335,603	121,958	213,645
1981	487,048	291,527	198,347	286,627	506,728	240,042	176,391	90,294	363,892	134,847	229,045
1982	524,817	310,358	211,615	311,408	547,719	261,733	198,703	87,282	404,579	147,470	257,109
1983	566,990	334,019	233,132	332,093	593,461	284,933	218,522	90,006	454,501	167,290	287,211
1984	600,576	351,445	243,072	355,781	652,114	315,637	239,425	97,052	505,030	186,377	318,653
1985	658,101	390,828	269,257	386,881	719,607	349,077	264,372	106,158	568,442	211,904	356,539

[a] Includes expenditures for utility, liquor stores, and insurance trust, as well as general functions; excludes payments for debt retirement.

[b] Short- and long-term debt outstanding at end of fiscal year.

[c] Expenditures for state functions and intergovernmental payments to local governments; beginning 1974 also includes state payments to Federal government, largely for the supplemental security income program for the aged, blind, and disabled, initiated in January 1974.

[d] Direct expenditures are disbursements to final recipients of government payments; i.e., all expenditures other than intergovernmental.

[e] Excludes duplicating interlevel transfers of funds.

Source: Department of Commerce, Bureau of the Census.

D2. State and Local Revenue, Expenditures, and Surpluses or Deficits; Total and General Accounts

Selected Fiscal Years 1942-1985

($Millions)

Year	Total			General[a]		
	Revenue	Expenditure	Surplus or Deficit (-)	Revenue	Expenditure	Surplus or Deficit (-)
1942	$ 13,148	$ 10,914	$ 2,234	$ 10,418	$ 9,190	$ 1,228
1944	14,133	10,449	3,684	10,908	8,863	2,045
1946	15,983	14,067	1,916	12,356	11,028	1,328
1948	21,613	21,260	353	17,250	17,684	-434
1950	25,639	27,905	-2,266	20,911	22,787	-1,876
1952	31,013	30,863	150	25,181	26,098	-917
1954	35,386	36,607	-1,221	29,012	30,701	-1,689
1956	41,692	43,152	-1,460	34,667	36,711	-2,044
1957	45,929	47,553	-1,624	38,164	40,375	-2,211
1958	49,262	53,712	-4,450	41,219	44,851	-3,632
1959	53,972	58,572	-4,600	45,302	48,887	-3,585
1960	60,277	60,999	-722	50,505	51,876	-1,371
1961	64,531	67,023	-2,492	54,037	56,201	-2,164
1962	69,492	70,547	-1,055	58,252	60,206	-1,954
1963	74,408	74,698	-290	62,269	63,977	-1,708
1964	81,455	80,579	876	68,443	69,302	-859
1965	87,777	86,686	1,091	74,000	74,678	-678
1966	97,619	94,906	2,713	83,036	82,843	193
1967	106,581	105,978	603	91,197	93,350	-2,153
1968	117,581	116,234	1,347	101,264	102,411	-1,147
1969	132,153	131,600	553	114,500	116,728	-2,228
1970	150,106	148,052	2,054	130,756	131,332	-576
1971	166,090	170,766	4,676	144,927	150,674	-5,747
1972	190,798	190,496	302	167,541	168,549	-1,008
1973	217,616	205,466	12,150	190,214	181,357	8,857
1974	237,856	226,032	11,824	207,670	198,959	8,711
1975	264,013	269,215	-5,202	228,171	230,721	-2,550
1976	303,287	304,228	-941	256,176	256,731	-555
1977	337,870	324,554	13,316	285,157	274,215	10,942
1978	371,607	346,786	24,821	315,960	296,983	18,977
1979	404,934	381,867	23,067	343,278	327,517	15,761
1980	451,537	434,073	17,464	382,322	369,086	13,236
1981	506,728	487,048	19,680	423,404	407,449	15,955
1982	547,719	524,817	22,902	457,654	436,896	20,758
1983	593,461	566,990	26,471	486,753	466,844	19,909
1984	652,114	600,576	51,538	542,847	505,006	37,841
1985	719,607	658,101	61,506	597,640	554,111	43,529

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

D3. State and Local Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1986

($Billions)

Source and Function	1929	1949	1959	1969	1979	1986
Total receipts, national income basis	$ 7.6	$ 19.5	$ 46.6	$ 120.8	$ 355.3	$ 618.8
Personal tax and nontax receipts	1.3	2.4	6.2	21.1	73.7	149.3
Corporate profits tax accruals	.1	.6	1.2	3.6	13.6	21.3
Indirect business tax and nontax accruals	5.9	13.3	29.3	67.4	160.1	296.8
Contributions for social insurance	.1	.9	3.1	8.3	27.4	44.5
Federal grants-in-aid	.1	2.2	6.8	20.3	80.5	106.9
Total expenditures, national income basis	7.8	20.2	47.0	119.3	327.7	561.9
Purchase of goods and services	7.4	18.0	43.3	107.2	289.9	503.5
Transfer payments to persons	.2	3.0	5.6	16.7	57.2	110.1
Net interest paid[b]	.4	.1	.1	-1.2	-11.8	-31.5
Less: Dividends received by government[c]	-	-	-	.2	2.0	5.6
Subsidies less current surplus of government enterprises	-.2	-.9	-2.0	-3.3	-5.7	-14.6
Surplus or deficit (-) in national income and products accounts	-.2	-.7	-.4	1.5	27.6	56.8
Social insurance funds	.1	.6	2.0	5.8	23.8	49.4
Other	-.3	-1.3	-2.5	-4.3	3.8	7.4

[a] See Introductory Notes for a description of the Federal sector in the national income and products accounts.

[b] Interest paid less interest received.

[c] Prior to 1968, net interest paid included dividends received.

Source: Department of Commerce, Bureau of Economic Analysis.

D4. State and Local Direct General Expenditures, Revenue, and Debt, by State

Fiscal Year 1985

($Millions)

State	Expenditures			Revenue				Gross Debt[a]	
	Total State and Local	State	Local	Total State and Local	From Own Sources		From Federal Government	Total State and Local	State
					State	Local			
Total	$ 552,147	$ 223,562	$ 328,586	$ 597,640	$ 275,468	$ 216,014	$ 106,158	$ 568,442	$ 211,904
Alabama	7,879	4,051	3,828	8,068	3,990	2,310	1,768	7,740	3,240
Alaska	4,954	3,032	1,922	6,726	5,054	1,146	525	9,881	5,692
Arizona	7,345	2,458	4,887	7,324	3,517	2,867	939	11,819	684
Arkansas	3,998	1,896	2,102	4,219	2,107	1,169	944	3,283	825
California	68,429	23,598	44,831	73,542	34,618	25,398	13,526	50,361	16,057
Colorado	7,817	2,688	5,129	8,200	3,136	3,866	1,198	8,959	1,520
Connecticut	7,516	3,804	3,712	8,599	4,630	2,716	1,252	8,735	6,389
Delaware	1,672	1,012	659	1,907	1,303	312	293	2,582	1,832
Florida	22,228	6,937	15,291	23,940	9,474	10,661	3,805	26,071	5,014
Georgia	11,771	4,833	6,938	13,455	5,377	5,361	2,716	11,251	2,158
Hawaii	2,601	2,056	545	2,818	1,838	480	500	3,055	2,710
Idaho	1,878	866	1,012	1,915	930	567	419	1,147	629
Illinois	25,067	10,461	14,606	27,399	11,541	10,888	4,970	21,709	9,782
Indiana	10,179	4,149	6,031	11,256	5,466	3,849	1,941	7,146	1,730
Iowa	6,664	2,817	3,848	6,603	3,007	2,452	1,144	3,958	1,326
Kansas	5,439	2,079	3,361	5,872	2,403	2,600	869	5,994	319
Kentucky	6,698	3,685	3,013	7,295	3,936	1,716	1,643	10,365	3,633
Louisiana	10,344	4,973	5,371	10,882	5,376	3,628	1,877	15,313	8,095
Maine	2,449	1,329	1,121	2,648	1,279	717	651	1,963	1,225
Maryland	10,332	4,649	5,683	11,308	5,559	3,902	1,848	12,307	5,091
Massachusetts	14,134	7,194	6,940	15,502	8,025	4,520	2,957	15,439	10,101
Michigan	22,705	9,634	13,071	24,491	11,144	9,077	4,270	15,214	5,904
Minnesota	11,918	4,564	7,354	13,023	6,458	4,477	2,088	13,959	3,503
Mississippi	4,662	2,056	2,605	4,929	2,268	1,478	1,183	3,248	1,007
Missouri	8,927	3,738	5,189	9,593	4,285	3,451	1,857	7,249	3,319
Montana	2,160	1,010	1,150	2,282	954	804	524	1,884	745

Continued

D4. State and Local Direct General Expenditures, Revenue, and Debt, by State (continued)

Fiscal Year 1985

($Millions)

State	Expenditures			Revenue				Gross Debt[a]	
	Total State and Local	State	Local	Total State and Local	From Own Sources		From Federal Government	Total State and Local	State
					State	Local			
Nebraska	$ 3,621	$ 1,520	$ 2,102	$ 3,721	$ 1,449	$ 1,634	$ 638	$ 5,958	$ 1,028
Nevada	2,355	815	1,541	2,436	1,121	977	339	2,802	1,108
New Hampshire	1,812	847	965	1,921	733	803	385	2,485	1,979
New Jersey	18,771	7,431	11,339	20,700	10,450	7,137	3,112	22,629	13,365
New Mexico	3,678	1,773	1,905	4,168	2,606	875	687	3,954	1,277
New York	59,455	19,962	39,493	64,568	25,351	27,760	11,457	62,454	32,355
North Carolina	11,162	4,804	6,358	12,205	6,249	3,624	2,332	10,012	2,157
North Dakota	1,847	1,046	801	1,949	1,108	432	409	1,241	586
Ohio	22,781	8,957	13,824	24,229	11,364	8,662	4,203	16,642	8,204
Oklahoma	6,713	3,035	3,678	7,409	3,969	2,289	1,151	7,411	3,581
Oregon	6,640	2,886	3,754	7,165	3,023	2,735	1,407	9,863	6,605
Pennsylvania	24,040	10,117	13,923	27,163	12,534	9,533	5,096	25,197	7,289
Rhode Island	2,459	1,489	971	2,569	1,381	658	530	3,443	2,814
South Carolina	5,966	3,026	2,940	6,425	3,462	1,706	1,257	6,748	3,403
South Dakota	1,567	777	791	1,535	616	545	375	1,584	1,086
Tennessee	8,300	3,749	4,550	8,799	3,703	3,164	1,932	8,267	1,913
Texas	32,803	11,424	21,379	35,579	14,938	15,753	4,889	42,388	5,193
Utah	3,827	1,835	1,992	4,240	1,826	1,549	865	7,924	1,333
Vermont	1,282	806	476	1,351	678	340	333	1,226	887
Virginia	11,369	5,072	6,297	12,101	6,057	4,135	1,909	8,760	3,317
Washington	11,093	4,960	6,132	11,219	5,493	3,480	2,246	17,873	3,030
West Virginia	3,840	1,980	1,860	4,006	2,215	939	851	4,402	1,628
Wisconsin	12,160	4,868	7,292	12,463	6,189	4,045	2,229	8,822	4,473
Wyoming	2,121	815	1,306	2,684	1,276	938	470	2,291	457
District of Columbia	2,718	-	2,718	3,238	-	1,889	1,348	3,437	-

[a] Includes general and utility debt.

Source: Department of Commerce, Bureau of the Census.

D5. State and Local Total Expenditures by Function

Selected Fiscal Years 1902-1985

($Millions)

		General by Function									
Year	Total	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other General[b]	Insurance Trust[c]	Utility and Liquor Stores[d]
1902	$ 1,095	$ 1,013	$ 255	$ 175	$ 37	$ 60	$ 90	$ 141	$ 255	-	$ 82
1913	2,257	2,064	577	419	52	108	165	211	532	$ 7	186
1922	5,652	5,218	1,705	1,294	119	258	348	313	1,181	75	359
1927	7,810	7,210	2,235	1,809	151	355	473	412	1,775	109	491
1932	8,403	7,765	2,311	1,741	444	456	528	470	1,815	120	518
1942	10,914	9,190	2,586	1,490	1,225	591	630	578	2,090	617	1,106
1944	10,499	8,863	2,793	1,200	1,133	656	665	599	1,817	354	1,281
1946	14,067	11,028	3,356	1,672	1,409	818	773	703	2,297	1,306	1,733
1948	21,260	17,684	5,379	3,036	2,099	1,229	1,050	880	4,011	1,197	2,379
1950	27,905	22,787	7,177	3,803	2,940	1,748	1,264	1,041	4,814	2,379	2,739
1952	30,863	26,098	8,318	4,650	2,788	2,185	1,525	1,193	5,436	1,698	3,067
1954	36,607	30,701	10,557	5,527	3,060	2,409	1,783	1,375	5,990	2,423	3,482
1956	43,152	36,711	13,220	6,953	3,139	2,772	2,067	1,560	7,000	2,376	4,065
1958	53,712	44,851	15,919	8,567	3,818	3,462	2,483	1,843	8,759	4,168	4,693
1960	60,999	51,876	18,719	9,428	4,404	3,794	2,852	2,113	10,565	4,031	5,088
1962	70,547	60,206	22,216	10,357	5,084	4,342	3,254	2,338	12,615	4,888	5,453
1964	80,579	69,302	26,286	11,664	5,766	4,910	3,588	2,567	14,521	5,094	6,184
1966	94,906	82,843	33,287	12,770	6,757	5,910	4,152	2,974	16,993	4,782	7,282
1968	116,234	102,411	41,158	14,481	9,857	7,546	5,033	3,647	20,688	5,653	8,170
1970	148,052	131,332	52,718	16,427	14,679	9,669	6,518	4,682	26,639	7,263	9,447
1972	190,496	168,549	65,814	19,021	21,117	13,023	8,584	5,920	35,070	10,548	11,398
1973	205,466	181,357	69,714	18,615	23,582	13,844	9,584	6,652	39,366	11,074	13,035
1974	226,032	198,959	75,833	19,946	25,085	15,945	10,326	7,536	44,289	12,667	14,406
1975	269,215	230,721	87,858	22,528	28,155	18,846	12,048	8,640	52,646	21,209	17,285
1976	304,228	256,731	97,216	23,907	32,604	20,686	13,429	9,671	59,218	27,954	19,542
1977	324,554	274,215	102,780	23,058	35,905	23,039	14,857	10,747	63,829	26,149	23,051
1978	346,786	296,983	110,758	24,609	39,140	24,951	16,108	12,293	69,124	23,526	26,277
1979	381,867	327,517	119,448	28,440	41,898	28,218	17,354	13,813	78,346	23,504	30,845
1980	434,073	369,086	133,211	33,311	47,288	32,174	19,212	15,416	88,474	28,797	36,190
1981	487,048	407,449	145,784	34,603	54,121	36,101	21,283	16,771	98,786	36,583	43,016
1982	524,817	436,896	154,282	34,520	57,996	40,881	23,537	18,841	106,839	39,508	48,413
1983	566,990	466,844	163,876	36,655	60,906	44,118	25,516	20,883	114,890	47,335	52,811
1984	600,576	505,006	176,108	39,516	66,414	46,419	27,464	22,496	126,589	40,508	55,062
1985	658,101	554,111	192,686	45,022	71,532	49,711	29,873	24,786	135,101	44,191	59,800

[a] Includes general control.

[b] Includes natural resources, sanitation and sewerage, recreation, housing and urban renewal, interest on the general debt, and other and unallocable expenditures.

[c] Cash payments of contributory employee retirement, unemployment compensation, workmen's compensation, sickness, and other cash benefit social insurance programs. Includes withdrawals of retirement contributions for 1975-1985 and includes revenue and benefits of extended and special unemployment compensation programs.

[d] Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Source: Department of Commerce, Bureau of the Census.

D6. Per Capita State and Local Direct General Expenditures by Function[a]

Selected Fiscal Years 1902-1985

Year	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[b]	All Other[c]
1902	$ 12.80	$ 3.22	$ 2.21	$ .47	$ .78	$ 1.14	$ 1.78	$ 3.22
1913	21.23	5.93	4.31	.53	1.11	1.70	2.17	5.48
1922	47.41	15.49	11.78	1.08	2.35	3.17	2.84	10.72
1927	60.57	18.78	15.20	1.27	2.98	3.98	3.46	14.90
1932	62.15	18.50	13.93	3.55	3.65	4.23	3.76	14.53
1934	56.77	14.48	11.93	7.03	3.30	3.79	3.42	12.82
1936	59.63	16.98	11.12	6.45	3.64	4.05	3.90	13.49
1938	67.38	19.17	12.70	8.23	4.24	4.54	4.17	14.33
1940	69.85	19.97	11.91	8.75	4.61	4.54	4.25	15.82
1942	68.14	19.18	11.05	9.08	4.38	4.67	4.29	15.49
1944	64.04	20.18	8.67	8.19	4.74	4.80	4.33	13.13
1946	78.00	23.74	11.83	9.97	5.79	5.47	4.97	16.23
1948	120.60	36.68	20.71	14.31	8.38	7.16	6.00	27.36
1950	150.22	47.31	25.07	19.38	11.52	8.34	6.86	31.74
1952	166.29	53.00	29.63	17.76	13.92	9.71	7.60	34.67
1954	189.06	65.01	34.04	18.84	14.83	10.98	8.47	36.89
1956	219.42	79.02	41.56	18.76	16.57	12.35	9.32	41.84
1958	258.76	91.84	49.43	22.03	19.97	14.33	10.83	50.53
1960	288.21	104.00	52.38	24.47	21.08	15.85	11.74	58.69
1961	307.01	112.39	53.78	25.78	22.32	16.96	12.22	63.56
1962	324.00	119.56	55.74	27.36	23.37	17.51	12.58	67.88
1963	339.19	125.81	59.11	28.74	24.59	17.99	12.93	70.02
1964	362.20	137.38	60.96	30.13	25.66	18.75	13.40	75.90
1965	385.30	147.37	63.05	32.58	27.66	19.89	14.30	80.44
1966	422.97	169.95	65.20	34.50	30.17	21.20	15.18	86.75
1967	471.79	191.64	70.41	41.53	33.56	22.99	16.74	94.91
1968	512.41	205.93	72.46	49.32	37.75	25.18	18.25	103.52
1969	578.14	233.94	76.35	59.97	42.19	28.19	20.32	117.00
1970	646.20	259.39	80.83	72.23	47.57	32.07	23.04	131.05
1971	730.52	288.05	87.73	88.36	54.32	36.50	25.68	149.88
1972	801.38	316.06	91.35	101.19	62.54	41.23	28.43	160.58
1973	862.93	332.20	88.71	112.37	65.97	45.67	31.70	186.31
1974	939.58	358.74	94.36	117.06	75.43	48.85	35.65	209.49
1975	1,078.01	412.24	105.71	127.58	88.43	56.54	40.54	246.97
1976	1,190.50	452.89	111.37	151.89	96.37	62.56	45.06	270.36
1977	1,260.86	474.99	106.56	159.57	106.48	68.68	49.67	294.93
1978	1,355.15	507.91	112.85	172.79	114.41	73.87	56.38	316.94
1979	1,481.26	542.70	129.22	183.64	128.21	78.84	62.75	355.90
1980	1,621.77	588.11	147.07	201.11	142.05	84.82	68.06	390.55
1981	1,790.25	643.51	152.74	230.63	159.35	93.95	74.02	436.05
1982	1,920.59	681.02	152.37	248.14	180.45	103.89	83.48	471.24
1983	1,987.68	700.38	156.66	252.83	188.56	109.05	89.25	490.95
1984	2,131.13	745.72	167.33	274.01	196.56	116.29	95.26	535.96
1985	2,312.97	807.10	188.58	291.43	208.22	125.13	103.77	588.74

[a] Based on resident population (including armed forces overseas, 1930-1955) at the middle of the calendar year.
[b] Includes general control.
[c] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, correction, and other unallocable expenditures.
Source: Department of Commerce, Bureau of the Census.

D7. State and Local Direct General Expenditures by Function and State

Fiscal Year 1985

($Millions)

State	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Total	$ 552,147	$ 192,686	$ 45,022	$ 69,577	$ 49,711	$ 29,873	$ 24,786	$ 140,492
Alabama	7,879	2,929	815	669	1,141	322	332	1,671
Alaska	4,954	1,234	550	210	191	177	297	2,295
Arizona	7,345	2,779	774	576	346	477	394	1,999
Arkansas	3,998	1,704	413	467	398	155	160	701
California	68,429	22,271	3,271	9,938	6,004	4,539	3,553	18,853
Colorado	7,817	2,866	706	700	670	462	434	1,979
Connecticut	7,516	2,346	617	1,005	503	450	349	2,246
Delaware	1,672	636	156	117	82	66	92	523
Florida	22,228	7,607	1,681	1,674	2,429	1,618	1,159	6,060
Georgia	11,771	4,062	1,143	1,033	2,055	544	510	2,424
Hawaii	2,601	730	134	289	185	133	160	970
Idaho	1,878	712	242	147	178	91	88	420
Illinois	25,067	8,371	2,403	3,614	1,621	1,643	1,126	6,289
Indiana	10,179	4,113	851	1,157	1,069	410	416	2,163
Iowa	6,664	2,581	936	779	660	259	253	1,196
Kansas	5,439	2,144	703	468	436	235	254	1,199
Kentucky	6,698	2,413	720	879	456	271	287	1,672
Louisiana	10,344	3,280	1,026	1,124	1,261	532	457	2,664
Maine	2,449	837	267	433	121	98	100	593
Maryland	10,332	3,578	939	1,216	418	605	436	3,140
Massachusetts	14,134	4,233	752	2,395	1,334	888	617	3,915
Michigan	22,705	8,180	1,417	3,948	2,275	1,170	1,017	4,698
Minnesota	11,918	3,926	1,222	1,807	974	428	518	3,043
Mississippi	4,662	1,646	554	495	766	176	168	857
Missouri	8,927	3,268	922	948	1,004	511	373	1,901
Montana	2,160	798	304	196	114	71	111	566
Nebraska	3,621	1,425	489	336	362	141	140	728

Continued

D7. State and Local Direct General Expenditures by Function and State (continued)

Fiscal Year 1985

($Millions)

State	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Nevada	$ 2,355	$ 606	$ 260	$ 131	$ 243	$ 183	$ 147	$ 785
New Hampshire	1,812	605	226	209	105	101	91	475
New Jersey	18,771	6,345	1,370	2,237	1,126	1,075	875	5,743
New Mexico	3,678	1,445	407	260	291	174	186	915
New York	59,455	16,926	3,255	10,596	6,016	3,336	2,340	16,986
North Carolina	11,162	4,780	937	1,004	1,115	524	438	2,364
North Dakota	1,847	683	271	183	97	46	67	500
Ohio	22,781	8,492	1,718	3,491	1,942	1,232	933	4,973
Oklahoma	6,713	2,638	638	693	688	308	281	1,467
Oregon	6,640	2,469	554	519	410	383	375	1,930
Pennsylvania	24,040	8,349	2,132	3,890	1,542	1,038	1,047	6,042
Rhode Island	2,459	763	155	423	181	150	111	676
South Carolina	5,966	2,453	422	517	839	237	229	1,269
South Dakota	1,567	525	263	131	76	50	76	446
Tennessee	8,300	2,915	861	893	1,051	411	291	1,878
Texas	32,803	14,107	2,652	2,226	3,088	1,691	1,349	7,690
Utah	3,827	1,585	462	312	243	171	167	887
Vermont	1,282	482	160	164	60	43	61	312
Virginia	11,369	4,554	1,153	1,035	952	618	531	2,526
Washington	11,093	3,934	1,159	1,180	856	543	505	2,916
West Virginia	3,840	1,554	460	356	279	113	178	900
Wisconsin	12,160	4,533	1,067	1,927	989	642	458	2,544
Wyoming	2,121	801	344	91	203	77	92	513
District of Columbia	2,718	473	90	486	266	250	153	1,000

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other general expenditures.

Source: Department of Commerce, Bureau of the Census.

D8. State and Local Direct General Expenditures by Major Function and State[a]

Selected Fiscal Years 1965-1985

($Millions)

State	Total[b]			Education			Highways			Public Welfare		
	1965	1975	1985	1965	1975	1985	1965	1975	1985	1965	1975	1985
Total	$74,786.3	$229,474.0	$552,147.2	$28,802.8	$87,858.1	$192,686.0	$12,220.8	$22,527.7	$45,021.6	$6,314.9	$27,191.0	$69,576.5
Alabama	1,061.7	2,989.2	7,879.0	372.4	1,183.5	2,928.6	233.0	351.6	814.6	123.1	299.4	669.1
Alaska	234.9	979.2	4,954.0	62.5	300.9	1,234.0	82.7	146.2	549.9	6.7	45.0	210.4
Arizona	667.3	2,288.7	7,345.0	298.1	994.2	2,778.9	115.2	245.6	773.6	36.2	93.0	576.0
Arkansas	518.3	1,539.5	3,998.4	194.0	611.5	1,704.2	103.8	246.4	412.7	66.2	167.1	467.0
California	9,929.0	26,703.8	68,428.9	3,823.1	9,670.8	22,270.8	1,137.4	1,692.5	3,271.0	1,041.8	3,998.1	9,937.9
Colorado	946.2	2,837.6	7,817.4	435.0	1,307.0	2,866.0	138.8	281.1	705.6	101.5	271.5	699.8
Connecticut	1,140.0	3,277.3	7,516.1	397.4	1,186.6	2,346.2	204.4	307.4	616.6	91.4	359.3	1,004.7
Delaware	241.8	687.3	1,671.6	100.7	318.1	636.0	56.4	60.1	156.3	11.4	59.4	117.5
Florida	2,083.6	7,885.2	22,227.7	744.1	3,055.2	7,607.1	357.9	825.8	1,681.2	125.4	461.8	1,673.9
Georgia	1,351.1	4,555.0	11,770.5	496.1	1,637.6	4,061.6	217.5	515.0	1,142.6	116.9	502.6	1,033.4
Hawaii	351.5	1,349.5	2,601.4	112.6	382.8	730.3	36.3	120.4	134.4	14.9	130.3	288.9
Idaho	271.8	806.8	1,877.7	101.8	328.6	712.1	71.4	130.0	241.6	18.1	62.4	147.2
Illinois	3,892.5	11,875.2	25,066.8	1,471.7	4,907.2	8,371.3	608.8	1,197.3	2,402.6	377.0	1,596.5	3,613.8
Indiana	1,683.5	4,393.9	10,179.5	859.9	2,080.5	4,113.2	262.2	484.1	850.8	72.6	362.3	1,157.1
Iowa	1,083.9	2,863.7	6,664.4	481.9	1,245.0	2,580.8	244.1	472.8	935.8	65.3	255.7	778.9
Kansas	860.2	2,153.5	5,439.3	372.2	884.9	2,143.8	185.0	321.9	702.7	61.4	196.9	468.4
Kentucky	977.7	2,844.5	6,697.8	349.2	1,133.2	2,412.7	210.2	410.5	720.3	101.5	331.7	879.1
Louisiana	1,383.7	3,586.1	10,344.1	435.0	1,280.9	3,260.0	270.1	590.7	1,025.9	203.6	323.8	1,123.8
Maine	310.8	993.1	2,449.3	107.3	359.7	836.7	78.0	132.5	266.7	29.9	147.9	433.0
Maryland	1,278.2	5,097.2	10,331.7	514.3	2,007.6	3,578.3	191.8	458.5	938.8	66.5	455.3	1,215.7
Massachusetts	2,188.0	6,891.8	14,133.7	651.5	2,362.3	4,232.7	321.5	451.4	752.0	247.7	1,243.6	2,394.8
Michigan	3,282.4	10,905.1	22,704.6	1,464.8	4,437.1	8,179.9	398.2	838.1	1,417.0	205.6	1,639.6	3,948.4
Minnesota	1,540.1	4,707.4	11,918.4	636.1	1,940.1	3,925.9	295.7	536.5	1,221.9	131.6	610.3	1,806.7
Mississippi	689.4	1,953.5	4,661.8	243.6	726.7	1,646.0	167.3	318.1	554.4	67.1	181.3	494.6
Missouri	1,456.3	3,947.3	8,927.5	546.5	1,606.7	3,268.4	287.7	544.1	922.4	149.6	366.4	947.9
Montana	327.2	807.0	2,160.3	128.5	353.8	798.3	98.5	121.5	304.0	17.6	60.8	196.4
Nebraska	505.4	1,594.9	3,621.5	212.0	627.4	1,424.8	117.8	236.2	489.3	30.0	137.2	336.3
Nevada	279.6	767.3	2,355.3	88.0	234.2	605.6	73.7	91.1	259.9	8.7	45.2	131.2

Continued

D8. State and Local Direct General Expenditures by Major Function and State[a] (continued)

Selected Fiscal Years 1965-1985

($Millions)

State	Total[b]			Education			Highways			Public Welfare		
	1965	1975	1985	1965	1975	1985	1965	1975	1985	1965	1975	1985
New Hampshire	$ 227.2	$ 755.6	$ 1,811.9	$ 79.7	$ 293.6	$ 605.3	$ 56.6	$ 127.0	$ 226.2	$ 15.8	$ 87.7	$ 209.2
New Jersey	2,398.9	8,097.2	18,770.5	920.2	3,162.6	6,344.8	323.1	636.7	1,370.1	130.9	1,015.0	2,236.8
New Mexico	449.4	1,144.5	3,677.7	203.2	519.7	1,444.8	93.3	150.9	406.7	33.6	89.5	260.1
New York	8,673.1	29,193.8	59,454.9	2,988.6	8,962.7	16,926.1	893.3	1,538.5	3,255.1	729.4	4,197.0	10,596.1
North Carolina	1,302.4	4,500.5	11,162.4	574.4	2,072.4	4,780.4	198.8	476.0	937.1	106.4	377.8	1,003.9
North Dakota	299.8	662.9	1,847.0	113.3	270.7	682.8	74.7	109.5	270.7	19.4	48.8	183.4
Ohio	3,395.1	9,622.8	22,780.6	1,293.7	3,777.5	8,491.8	614.9	921.3	1,718.4	265.6	1,057.6	3,491.0
Oklahoma	940.7	2,367.6	6,713.1	355.5	899.8	2,637.6	174.1	294.3	638.3	162.9	298.9	693.1
Oregon	894.8	2,774.2	6,640.4	386.8	1,087.0	2,468.7	191.6	293.5	554.2	55.5	243.9	519.3
Pennsylvania	3,771.5	11,919.0	24,040.1	1,456.4	4,488.9	8,348.6	619.2	1,280.7	2,131.8	316.0	1,707.0	3,889.6
Rhode Island	348.5	967.7	2,459.3	114.2	368.2	763.2	62.2	54.1	155.5	35.7	168.1	423.0
South Carolina	604.9	2,459.2	5,965.9	263.0	1,021.7	2,453.4	105.6	229.4	422.4	41.0	171.1	516.6
South Dakota	293.2	684.1	1,567.4	113.5	268.2	524.5	97.9	129.7	262.8	17.4	59.0	130.9
Tennessee	1,086.9	3,[illegible]5.7	8,299.6	375.1	1,361.6	2,915.5	262.8	466.5	861.3	77.1	304.2	893.3
Texas	3,273.4	10,255.1	32,803.1	1,377.1	4,440.4	14,107.3	639.4	1,223.3	2,651.9	249.3	888.2	2,226.3
Utah	450.0	1,159.7	3,827.2	217.2	591.4	1,585.4	94.6	122.9	461.8	28.0	85.1	311.6
Vermont	164.2	542.6	1,281.7	62.3	212.9	482.3	48.2	79.4	160.3	12.9	70.1	164.3
Virginia	1,386.8	4,838.8	11,369.4	561.7	1,929.3	4,553.8	327.1	683.7	1,152.5	56.8	443.9	1,035.1
Washington	1,420.7	4,146.4	11,092.5	563.7	1,709.0	3,934.1	241.5	470.1	1,159.4	123.2	396.1	1,180.1
West Virginia	555.9	1,607.4	3,839.9	205.4	581.3	1,554.1	138.6	392.2	459.5	65.6	125.0	356.1
Wisconsin	1,725.6	5,027.0	12,160.2	724.8	2,122.1	4,533.1	273.7	572.0	1,067.3	122.2	697.3	1,927.4
Wyoming	208.0	512.8	2,120.5	69.8	220.4	801.1	76.5	94.5	343.9	7.6	19.0	91.4
District of Columbia	379.2	1,359.1	2,718.1	82.8	332.5	473.1	47.7	53.8	89.8	33.4	236.3	486.2

[a] Direct general expenditures exclude utility, liquor stores, and insurance trust. See Table D4 for fiscal 1985 total direct general expenditures by level of government.

[b] Totals include other expenditures, including health and hospitals, police and fire, general control, and miscellaneous expenditures not shown separately. Fiscal 1985 expenditures for these functions are shown in Table D7.

Source: Department of Commerce, Bureau of the Census.

D9. Per Capita State and Local Direct General Expenditures by Function and State[a]

Fiscal Year 1985

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[b]	Other[c]
Total	$ 2,313	$ 807	$ 189	$ 291	$ 208	$ 125	$ 104	$ 589
Alabama	1,959	728	203	166	284	80	83	416
Alaska	9,509	2,368	1,056	104	367	340	570	4,404
Arizona	2,305	872	243	181	109	150	124	627
Arkansas	1,695	722	175	198	169	66	68	298
California	2,595	845	124	377	228	172	135	714
Colorado	2,419	887	218	217	207	143	134	612
Connecticut	2,368	739	194	316	158	142	110	709
Delaware	2,688	1,022	251	189	131	106	148	841
Florida	1,956	669	148	147	214	142	102	534
Georgia	1,970	680	191	173	344	91	85	406
Hawaii	2,468	693	127	274	175	126	151	921
Idaho	1,868	709	240	146	177	91	88	417
Illinois	2,173	726	208	313	141	142	98	545
Indiana	1,851	748	155	210	194	75	76	393
Iowa	2,311	895	324	270	229	90	88	416
Kansas	2,220	875	287	191	178	96	104	489
Kentucky	1,798	648	193	236	122	73	77	449
Louisiana	2,308	732	229	251	281	119	102	594
Maine	2,104	719	229	372	104	84	86	510
Maryland	2,352	815	214	277	95	138	99	714
Massachusetts	2,428	727	129	411	229	153	106	673
Michigan	2,498	900	156	434	250	129	112	517
Minnesota	2,842	936	291	431	232	102	123	726
Mississippi	1,784	630	212	189	293	67	64	328
Missouri	1,775	650	183	188	200	102	74	378
Montana	2,615	967	368	238	138	86	134	684
Nebraska	2,255	887	305	209	225	88	87	453
Nevada	2,516	647	278	140	259	196	158	839
New Hampshire	1,816	607	227	210	105	102	91	475
New Jersey	2,482	839	181	296	149	142	116	759
New Mexico	2,536	996	280	179	200	120	126	632
New York	3,343	952	183	596	338	188	132	954
North Carolina	1,785	764	150	160	178	84	70	379
North Dakota	2,696	997	395	268	142	67	97	730
Ohio	2,120	790	160	325	181	115	87	463
Oklahoma	2,034	799	193	210	209	93	85	444
Oregon	2,471	919	206	193	153	143	140	718
Pennsylvania	2,028	704	180	328	130	88	88	510
Rhode Island	2,541	788	161	437	187	155	115	698
South Carolina	1,782	733	126	154	251	71	68	379
South Dakota	2,214	741	371	185	107	71	108	630
Tennessee	1,743	612	181	188	221	86	61	395
Texas	2,004	862	162	136	189	103	82	470
Utah	2,327	964	281	189	148	104	102	539
Vermont	2,396	901	300	307	113	81	114	580
Virginia	1,993	798	202	181	167	108	93	443
Washington	2,516	892	263	268	194	123	115	661
West Virginia	1,983	803	237	184	144	58	92	464
Wisconsin	2,547	949	224	404	207	134	96	533
Wyoming	4,166	1,574	676	180	400	151	178	1,008
District of Columbia	4,342	756	143	777	425	399	244	1,599

---

[a] Based on resident population at the end of the fiscal year.
[b] Includes general control.
[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, all other direct general expenditures.
Source: Department of Commerce, Bureau of the Census.

D10. Ranking of States According to Per Capita State and Local Direct General Expenditures by Function

Fiscal Year 1985

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration	Other
Alabama	40	36	28	45	7	43	42	43
Alaska	1	1	1	7	3	2	1	1
Arizona	27	19	16	41	47	9	13	21
Arkansas	51	39	39	30	33	50	49	51
California	9	21	51	9	15	5	8	12
Colorado	20	17	23	25	20	10	10	22
Connecticut	22	33	30	13	35	15	20	14
Delaware	7	3	15	35	43	25	6	6
Florida	41	45	46	48	18	13	25	27
Georgia	39	44	33	44	4	33	40	44
Hawaii	18	43	49	18	32	19	5	5
Idaho	42	41	17	49	31	34	35	41
Illinois	31	38	26	14	41	12	28	25
Indiana	43	31	44	26	24	44	45	46
Iowa	25	14	6	19	14	35	36	42
Kansas	29	18	10	32	30	31	23	32
Kentucky	45	47	32	24	45	45	44	38
Louisiana	26	35	20	22	8	22	24	23
Maine	33	40	19	10	50	40	39	31
Maryland	23	23	24	17	51	16	27	13
Massachusetts	19	37	48	6	13	7	22	17
Michigan	15	13	43	4	11	18	19	29
Minnesota	5	10	9	5	12	28	14	10
Mississippi	47	49	25	34	6	49	50	50
Missouri	49	46	34	36	23	30	46	49
Montana	8	6	5	23	42	39	9	16
Nebraska	28	16	7	29	16	36	37	37
Nevada	13	48	13	50	9	3	4	7
New Hampshire	44	51	21	28	49	29	33	33
New Jersey	16	22	36	16	37	14	15	8
New Mexico	12	5	12	43	22	21	12	19
New York	4	8	35	2	5	4	11	4
North Carolina	46	29	45	46	29	41	47	48
North Dakota	6	4	3	20	40	48	29	9
Ohio	32	27	42	12	28	23	38	36
Oklahoma	34	25	31	27	19	32	41	39
Oregon	17	11	27	31	36	11	7	11
Pennsylvania	35	42	38	11	44	37	34	30
Rhode Island	11	28	41	3	27	6	16	15
South Carolina	48	34	50	47	10	47	48	47
South Dakota	30	32	4	38	48	46	21	20
Tennessee	50	50	37	37	17	38	51	45
Texas	36	20	40	51	26	27	43	34
Utah	24	7	11	33	38	26	26	26
Vermont	21	12	8	15	46	42	18	24
Virginia	37	26	29	40	34	24	31	40
Washington	14	15	14	21	25	20	17	18
West Virginia	38	24	18	39	39	51	32	35
Wisconsin	10	9	22	8	21	17	30	28
Wyoming	3	2	2	42	2	8	3	3
District of Columbia	2	30	47	1	1	1	2	2

Source: Computed by Tax Foundation from data in Table D9.

D11. State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Selected Fiscal Years 1940-1985

Year	Total General	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	All Other[b]
1940	$ 117.53	$ 33.60	$ 20.03	$ 14.72	$ 7.76	$ 7.64	$ 7.14	$ 26.64
1942	75.07	21.12	12.17	10.01	4.83	5.15	4.72	17.07
1944	55.35	17.44	7.49	7.08	4.10	4.15	3.74	11.35
1946	62.77	19.10	9.52	8.02	4.66	4.40	4.00	13.07
1948	85.26	25.93	14.64	10.12	5.93	5.06	4.24	19.34
1950	101.06	31.83	16.87	13.04	7.75	5.61	4.62	21.35
1952	97.00	30.92	17.28	10.36	6.12	5.67	4.43	20.20
1953	98.46	33.13	17.59	10.28	8.08	5.77	4.46	19.16
1954	107.82	37.08	19.41	10.75	8.46	6.26	4.83	21.04
1955	109.40	38.63	20.93	10.28	8.19	6.24	4.71	20.43
1956	111.08	40.00	21.04	9.50	8.39	6.25	4.72	21.18
1957	115.78	40.53	22.41	9.99	8.95	6.53	4.95	22.42
1958	125.12	44.41	23.90	10.65	9.66	6.93	5.14	24.43
1959	128.32	45.37	25.18	10.86	9.78	6.89	5.26	25.00
1960	130.10	46.95	23.65	11.05	9.52	7.15	5.30	26.50
1961	135.74	49.69	23.78	11.40	9.87	7.50	5.40	28.10
1962	136.91	50.52	23.55	11.56	9.87	7.41	5.32	28.69
1963	140.73	52.13	24.18	11.90	10.17	7.38	5.30	29.67
1964	150.12	57.47	25.26	12.49	10.63	7.77	5.56	30.94
1965	152.66	59.00	24.89	12.86	10.92	7.85	5.65	31.49
1966	155.67	62.55	23.99	12.69	11.10	7.80	5.59	31.95
1967	160.81	65.32	24.00	14.16	11.44	7.79	5.68	32.42
1968	163.84	65.84	23.16	15.77	12.07	8.05	5.83	33.12
1969	170.66	69.03	22.54	17.71	12.46	8.33	6.00	34.59
1970	176.40	70.81	22.06	19.71	12.98	8.76	6.29	35.79
1971	188.59	74.36	22.64	22.81	14.02	9.43	6.63	38.68
1972	196.65	76.79	22.19	24.64	15.19	9.99	6.89	40.96
1973	193.60	74.38	19.90	25.21	14.80	10.14	7.11	42.06
1974	187.76	71.69	18.66	23.39	15.07	9.76	7.12	42.07
1975	199.26	76.29	19.56	23.61	16.36	10.28	7.50	45.65
1976	203.25	77.32	19.01	25.00	16.45	10.68	7.69	47.10
1977	199.65	74.83	16.79	26.14	16.77	10.82	7.82	46.47
1978	194.62	72.94	16.21	24.82	16.43	10.61	8.10	45.51
1979	190.82	69.91	16.65	23.65	16.52	10.16	8.08	45.85
1980	190.26	68.99	17.25	23.59	16.66	9.95	7.98	45.82
1981	187.51	67.40	16.00	24.16	16.69	9.84	7.75	45.67
1982	180.87	64.13	14.35	23.37	16.99	9.78	7.83	44.42
1983	180.85	63.73	14.25	23.00	17.16	9.92	8.12	44.67
1984	184.08	64.41	14.45	23.67	16.98	10.04	8.23	46.30
1985	182.81	63.80	14.91	23.04	16.46	9.89	8.21	46.50

[a] Includes general control.

[b] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, corrections, and all other and unallocable expenditures.

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D12. State and Local Direct General Expenditures Per $1,000 of Personal Income by Function and State

Fiscal Year 1985

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Adminis-tration[a]	Other[b]
Total	$ 182.81	$ 63.80	$ 14.91	$ 23.04	$ 16.46	$ 9.89	$ 8.21	$ 46.50
Alabama	197.62	73.46	20.43	16.78	28.61	8.08	9.51	40.75
Alaska	566.89	141.20	62.93	24.08	21.87	20.25	34.02	262.54
Arizona	203.18	76.87	21.40	15.93	9.57	13.19	10.91	55.31
Arkansas	173.59	73.99	17.92	20.27	17.29	6.74	6.93	30.45
California	184.34	60.00	8.81	26.77	16.17	12.23	9.57	50.79
Colorado	177.65	65.13	16.03	15.90	15.22	10.50	9.85	45.02
Connecticut	143.93	44.93	11.81	19.24	9.63	8.61	6.69	43.02
Delaware	199.41	75.86	18.64	14.02	9.72	7.86	10.98	62.33
Florida	158.68	54.30	12.00	11.95	17.34	11.55	8.28	43.26
Georgia	174.60	60.25	16.95	15.33	30.48	8.07	7.57	35.95
Hawaii	192.03	53.91	9.92	21.33	13.63	9.81	11.78	71.65
Idaho	185.93	70.51	23.93	14.57	17.62	9.06	8.73	41.51
Illinois	157.78	52.69	15.12	22.75	10.21	10.35	7.09	39.57
Indiana	158.02	63.85	13.21	17.96	16.59	6.37	6.46	33.58
Iowa	188.35	72.94	26.45	22.01	18.65	7.31	7.14	33.85
Kansas	168.40	66.37	21.75	14.50	13.51	7.29	7.87	37.11
Kentucky	174.66	62.92	18.78	22.93	11.88	7.07	7.48	43.60
Louisiana	214.46	68.00	21.27	23.30	26.14	11.03	9.48	55.24
Maine	195.86	66.91	21.33	34.63	9.70	7.83	7.97	47.49
Maryland	164.24	50.88	14.92	19.33	6.64	9.62	6.94	49.91
Massachusetts	164.90	49.38	8.77	27.94	15.57	10.36	7.20	45.68
Michigan	198.45	71.50	12.39	34.51	19.89	10.22	8.89	41.05
Minnesota	216.19	71.21	22.17	32.77	17.66	7.75	9.39	55.24
Mississippi	204.45	72.19	24.31	21.69	33.61	7.72	7.37	37.56
Missouri	146.72	53.72	15.16	15.58	16.51	8.40	6.13	31.22
Montana	248.60	91.87	34.99	22.60	13.15	8.14	12.76	65.09
Nebraska	181.42	71.38	24.51	16.85	18.13	7.09	7.03	36.43
Nevada	194.14	49.92	21.42	10.82	20.00	15.08	12.45	64.45
New Hampshire	140.62	46.98	17.55	16.23	8.13	7.88	7.07	37.78
New Jersey	161.77	54.68	11.81	19.28	9.71	9.26	7.54	49.49
New Mexico	251.73	98.89	27.84	17.80	19.90	11.94	12.73	62.63
New York	234.14	66.66	12.82	41.73	23.69	13.14	9.22	66.88
North Carolina	166.87	71.47	14.01	15.01	16.68	7.84	6.55	35.31
North Dakota	217.83	80.53	31.93	21.63	11.46	5.45	7.86	58.97
Ohio	171.49	63.92	12.94	26.28	14.62	9.27	7.02	37.44
Oklahoma	174.65	68.62	16.61	18.03	17.91	8.02	7.32	38.14
Oregon	213.85	79.50	17.85	16.72	13.20	12.34	12.09	62.15
Pennsylvania	164.05	56.97	14.55	26.54	10.52	7.09	7.14	41.24
Rhode Island	199.44	61.89	12.61	34.30	14.67	12.17	9.02	54.78
South Carolina	178.70	73.49	12.65	15.47	25.14	7.11	6.86	37.98
South Dakota	200.62	67.13	33.63	16.76	9.73	6.46	9.79	57.12
Tennessee	168.89	59.33	17.53	18.18	21.39	8.36	5.91	38.19
Texas	163.19	70.18	13.19	11.08	15.36	8.41	6.71	38.26
Utah	238.10	98.63	28.73	19.38	15.15	10.64	10.40	55.17
Vermont	223.96	84.27	28.01	28.70	10.54	7.57	10.66	54.21
Virginia	152.21	60.97	15.43	13.86	12.74	8.28	7.11	33.82
Washington	199.39	70.72	20.84	21.21	15.39	9.75	9.08	52.20
West Virginia	202.19	81.83	24.20	18.75	14.70	5.95	9.39	47.37
Wisconsin	204.53	76.25	17.95	32.42	16.64	10.79	7.71	42.77
Wyoming	339.18	128.13	55.01	14.62	32.54	12.26	14.79	81.83
District of Columbia	255.03	44.39	8.42	45.62	24.95	23.42	14.32	93.91

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D13. Ranking of States According to State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Fiscal Year 1985

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration	Other
Alabama	22	15	21	34	4	31	16	34
Alaska	1	1	1	13	9	2	1	1
Arizona	15	10	17	38	49	4	10	13
Arkansas	35	13	25	23	20	47	44	51
California	28	38	49	10	25	8	15	20
Colorado	31	31	31	39	29	15	13	26
Connecticut	50	50	47	27	48	25	47	29
Delaware	19	12	23	47	45	35	9	9
Florida	45	43	45	49	19	11	25	28
Georgia	34	37	29	42	3	32	30	45
Hawaii	25	44	48	21	34	19	8	4
Idaho	27	23	13	45	18	24	24	31
Illinois	47	46	34	16	43	17	39	35
Indiana	46	33	38	31	23	49	49	49
Iowa	26	16	9	18	14	41	37	47
Kansas	38	30	15	46	35	42	27	43
Kentucky	32	34	22	15	39	46	32	27
Louisiana	11	26	19	14	5	12	17	15
Maine	23	28	18	3	47	37	26	23
Maryland	41	41	35	25	51	21	43	21
Massachusetts	40	48	50	9	26	16	35	25
Michigan	21	18	44	4	13	18	23	33
Minnesota	10	21	14	6	17	38	18	14
Mississippi	14	17	11	19	1	39	33	41
Missouri	49	45	33	40	24	27	50	50
Montana	5	5	3	17	37	30	4	6
Nebraska	29	20	10	33	15	44	41	44
Nevada	24	47	16	51	11	3	6	7
New Hampshire	51	49	27	37	50	34	40	40
New Jersey	44	42	46	26	46	23	31	22
New Mexico	4	3	8	32	12	10	5	8
New York	7	29	41	2	8	5	20	5
North Carolina	39	19	37	43	21	36	48	46
North Dakota	9	8	5	20	40	51	28	11
Ohio	36	32	40	12	33	22	42	42
Oklahoma	33	25	30	30	16	33	34	38
Oregon	12	9	26	36	36	6	7	10
Pennsylvania	42	40	36	11	42	45	36	32
Rhode Island	18	35	43	5	32	9	22	17
South Carolina	30	14	42	41	6	43	45	39
South Dakota	17	27	4	35	44	48	14	12
Tennessee	37	39	28	29	10	28	51	37
Texas	43	24	39	50	28	26	46	36
Utah	6	4	6	24	30	14	12	16
Vermont	8	6	7	8	41	40	11	18
Virginia	48	36	32	48	38	29	38	48
Washington	20	22	20	22	27	20	21	19
West Virginia	16	7	12	28	31	50	19	24
Wisconsin	13	11	24	7	22	13	29	30
Wyoming	2	2	2	44	2	7	2	3
District of Columbia	3	51	51	1	7	1	3	2

Source: Computed by Tax Foundation from data in Table D12.

D14. State and Local Revenue by Source

Selected Fiscal Years 1902-1985

($Millions, Except Per Capita)

		From Own Sources								Per Capita[b] (Dollars)	
			General Revenue								
Year	Total[a]	Total Own Sources	Total General	Taxes[f]	Charges and Miscellaneous	Liquor Stores[c]	Utility[d]	Insurance Trust[e]	From Federal Government	Total	Taxes[f]
1902	$ 1,048	$ 1,041	$ 979	$ 860	$ 119	$ 2	$ 60	-	$ 7	$ 13.37	$ 10.97
1913	2,030	2,018	1,900	1,609	291	-	116	$ 2	12	21.08	16.71
1922	5,169	5,061	4,673	4,016	657	-	266	122	108	47.29	36.74
1927	7,838	7,722	7,155	6,087	1,068	-	403	164	116	66.30	51.49
1932	7,887	7,655	7,035	6,164	871	-	463	157	232	63.38	49.53
1942	13,148	12,290	9,560	8,528	1,031	390	887	1,454	858	98.30	63.76
1944	14,333	13,379	9,954	8,774	1,180	567	1,066	1,792	954	107.06	65.54
1946	15,983	15,128	11,501	10,094	1,407	864	1,169	1,593	855	116.47	73.56
1948	21,613	19,752	15,389	13,342	2,047	946	1,565	1,851	1,861	149.14	92.07
1950	25,639	23,153	18,425	15,914	2,511	904	1,808	2,016	2,486	170.76	105.99
1952	31,013	28,447	22,615	19,323	3,292	1,037	2,071	2,724	2,566	200.51	124.93
1954	35,386	32,420	26,046	22,067	3,979	1,093	2,403	2,877	2,966	221.35	138.03
1956	41,692	38,357	31,332	26,368	4,964	1,136	2,718	3,171	3,335	251.09	156.80
1958	49,262	44,397	36,354	30,380	5,974	1,170	3,041	3,832	4,865	286.30	176.56
1960	60,277	53,302	43,530	36,117	7,414	1,264	3,513	4,896	6,974	337.25	202.08
1962	69,492	61,621	50,381	41,554	8,827	1,282	4,026	5,932	7,871	376.63	225.22
1964	81,455	71,453	58,440	47,785	10,665	1,359	4,616	7,038	10,002	428.77	251.54
1966	97,619	84,405	69,822	56,647	13,174	1,550	5,069	7,964	13,214	501.51	291.02
1968	117,581	100,400	84,083	67,572	16,511	1,819	5,683	8,815	17,181	592.12	340.28
1970	150,106	128,248	108,898	86,795	22,103	2,006	6,608	10,736	21,857	740.47	428.16
1972	190,798	159,456	136,199	109,609	26,590	2,188	7,641	13,428	31,342	919.97	528.50
1974	237,856	196,036	165,850	130,673	35,177	2,355	9,392	18,439	41,820	1,128.93	620.21
1975	264,013	216,979	181,137	141,465	39,668	2,468	10,867	22,507	47,034	1,243.91	666.52
1976	303,287	247,697	200,586	156,813	43,774	2,553	12,573	31,985	55,589	1,417.49	732.91
1977	337,747	275,172	223,221	175,879	47,343	2,612	14,191	35,148	62,575	1,566.65	815.82
1978	371,607	302,014	246,368	193,642	52,726	2,759	17,252	35,635	69,592	1,704.11	888.03
1979	404,934	329,770	268,115	205,514	62,600	2,898	19,730	39,027	75,164	1,812.77	920.03
1980	451,537	368,509	299,293	223,463	75,830	3,201	22,359	43,656	83,029	1,998.44	989.02
1981	506,728	416,433	333,109	244,514	88,595	3,278	26,617	53,429	90,294	2,217.22	1,069.89
1982	547,719	460,436	370,371	266,390	103,982	3,343	30,697	56,025	87,282	2,372.18	1,153.74
1983	593,461	503,455	396,746	284,436	112,310	3,311	34,033	69,364	90,006	2,544.67	1,219.62
1984	652,114	555,062	445,794	320,194	125,600	3,240	37,374	68,654	97,052	2,769.72	1,359.96
1985	719,607	613,449	491,482	349,793	141,689	3,235	41,578	77,153	106,158	3,027.67	1,471.72

[a] Excludes duplicating interlevel transfers of funds.
[b] Based on estimated population, excluding armed forces overseas, at the middle of the fiscal year.
[c] Principally receipts from sales in states with alcoholic beverage monopoly systems. Excludes alcoholic beverage taxes.
[d] State utility revenues included under general revenue until 1977.
[e] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and like social insurance programs.
[f] Excludes unemployment compensation tax collections included in insurance trust revenue.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

D15. Percentage Distribution of State and Local General Revenue by Source

Selected Fiscal Years 1940-1985

Fiscal Year	Total General	From Own Sources					From Federal Government
			Taxes			Charges and Miscellaneous	
		Total	Total	Property	Other		
1940	100.0%	90.2%	81.3%	46.1%	35.2%	8.9%	9.8%
1942	100.0	91.8	81.9	43.6	38.3	9.9	8.2
1944	100.0	91.3	80.4	42.2	38.2	10.8	8.7
1946	100.0	93.1	81.7	40.4	41.3	11.4	6.9
1948	100.0	89.2	77.3	35.5	41.8	11.9	10.8
1950	100.0	88.1	76.1	35.1	41.0	12.0	11.9
1952	100.0	89.8	76.7	34.4	42.4	13.1	10.2
1953	100.0	89.5	76.6	34.3	42.2	12.9	10.5
1954	100.0	89.8	76.1	34.4	41.7	13.7	10.2
1955	100.0	89.9	75.6	34.5	41.0	14.4	10.1
1956	100.0	90.4	76.1	33.9	42.2	14.3	9.6
1957	100.0	89.9	75.5	33.7	41.8	14.4	10.1
1958	100.0	88.2	73.7	34.1	39.6	14.5	11.8
1959	100.0	85.9	71.5	33.1	38.4	14.5	14.1
1960	100.0	86.2	71.5	32.5	39.0	14.7	13.8
1961	100.0	86.8	71.9	33.3	38.6	14.9	13.2
1962	100.0	86.5	71.3	32.7	38.6	15.2	13.5
1963	100.0	86.1	70.4	31.9	38.5	15.7	13.9
1964	100.0	85.4	69.8	31.0	38.8	15.6	14.6
1965	100.0	85.2	69.4	30.8	38.5	15.8	14.8
1966	100.0	84.2	68.3	29.7	38.6	15.9	15.8
1967	100.0	83.1	66.9	28.6	38.3	16.3	16.9
1968	100.0	83.0	66.7	27.4	39.3	16.3	17.0
1969	100.0	83.3	67.0	26.8	40.2	16.3	16.7
1970	100.0	83.3	66.4	26.0	40.3	16.9	16.7
1971	100.0	82.0	65.5	26.1	39.4	16.4	18.0
1972	100.0	81.3	65.4	25.6	39.8	15.9	18.7
1973	100.0	79.4	63.7	23.8	39.9	15.7	20.6
1974	100.0	79.9	62.9	23.0	39.9	16.9	20.1
1975	100.0	79.4	62.0	22.6	39.4	17.4	20.6
1976	100.0	78.2	61.2	22.2	39.0	17.1	21.7
1977	100.0	78.1	61.7	21.9	39.8	16.4	21.9
1978	100.0	78.0	61.3	21.0	40.3	16.7	22.0
1979	100.0	78.1	59.9	18.9	41.0	18.2	21.9
1980	100.0	78.3	58.4	17.9	40.5	19.8	21.7
1981	100.0	78.7	57.8	17.7	40.0	20.9	21.3
1982	100.0	80.9	58.2	17.9	40.3	22.7	19.1
1983	100.0	81.5	58.4	18.3	40.1	23.1	18.5
1984	100.0	82.1	59.0	17.8	41.2	23.1	17.9
1985	100.0	82.2	58.5	17.4	41.1	23.7	17.8

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D16. State and Local Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1986

Year	All Taxes	Personal Income Taxes	Corporate Profits Taxes	Indirect Business Taxes[b]	Social Insurance Contributions	All Other Taxes[c]
			Tax Index, 1967 = 100			
1965	83.3	72.1	76.9	85.7	74.6	88.2
1966	91.1	88.5	84.6	92.4	85.1	94.1
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	113.9	127.9	126.9	112.8	107.5	108.8
1969	128.4	160.7	138.5	125.2	123.9	120.6
1970	141.9	178.7	142.3	139.0	137.3	129.4
1971	158.1	203.3	165.4	154.5	152.2	138.2
1972	179.7	282.0	203.8	169.6	171.6	150.0
1973	196.9	309.8	230.8	184.7	194.0	161.8
1974	212.9	334.4	257.7	198.9	217.9	167.6
1975	232.1	368.9	280.8	214.9	250.7	176.5
1976	261.7	431.1	369.2	237.5	291.0	191.2
1977	291.1	498.4	438.5	260.0	329.9	208.8
1978	314.6	573.8	465.4	276.3	368.7	217.6
1979	338.0	626.2	523.1	292.9	409.0	232.4
1980	366.8	698.4	557.7	316.3	443.3	252.9
1981	406.6	785.2	592.3	352.2	485.1	267.6
1982	435.9	850.8	538.5	379.3	534.3	288.2
1983	477.1	955.7	611.5	413.2	574.6	305.9
1984	530.9	1,108.2	719.2	459.1	600.0	320.6
1985	570.3	1,178.7	792.3	495.4	628.4	347.1
1986	604.5	1,250.8	819.2	525.8	664.2	373.5
			Tax Receipts ($Billions)			
1965	$ 59.2	$ 4.4	$ 2.0	$ 44.8	$ 5.0	$ 3.0
1966	64.8	5.4	2.2	48.3	5.7	3.2
1967	71.1	6.1	2.6	52.3	6.7	3.4
1968	81.0	7.8	3.3	59.0	7.2	3.7
1969	91.3	9.8	3.6	65.5	8.3	4.1
1970	100.9	10.9	3.7	72.7	9.2	4.4
1971	112.4	12.4	4.3	80.8	10.2	4.7
1972	127.8	17.2	5.3	88.7	11.5	5.1
1973	140.0	18.9	6.0	96.6	13.0	5.5
1974	151.4	20.4	6.7	104.0	14.6	5.7
1975	165.0	22.5	7.3	112.4	16.8	6.0
1976	186.1	26.3	9.6	124.2	19.5	6.5
1977	207.0	30.4	11.4	136.0	22.1	7.1
1978	223.7	35.0	12.1	144.5	24.7	7.4
1979	240.3	38.2	13.6	153.2	27.4	7.9
1980	260.8	42.6	14.5	165.4	29.7	8.6
1981	289.1	47.9	15.4	184.2	32.5	9.1
1982	309.9	51.9	14.0	198.4	35.8	9.8
1983	339.2	58.3	15.9	216.1	38.5	10.4
1984	377.5	67.6	18.7	240.1	40.2	10.9
1985	405.5	71.9	20.6	259.1	42.1	11.8
1986	429.8	76.3	21.3	275.0	44.5	12.7

[a] Tax Receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.
[b] Sales, excise, and customs levies and real property taxes.
[c] Estate and gift and personal property taxes.
Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

D17. State and Local General Revenue by Source and State

Fiscal Year 1985

($Millions)

State	Total General	From Own Sources					From Federal Government
			Taxes				
		Total	Total	Property	Other	Charges and Miscellaneous	
Total	$ 597,640	$ 491,482	$ 349,793	$ 103,757	$ 246,036	$ 141,689	$ 106,158
Alabama	8,068	6,299	3,981	465	3,516	2,319	1,768
Alaska	6,726	6,201	2,389	558	1,831	3,812	525
Arizona	7,324	6,384	4,386	1,170	3,216	1,998	939
Arkansas	4,219	3,275	2,282	409	1,873	993	944
California	73,542	60,016	43,365	11,083	32,282	16,650	13,526
Colorado	8,200	7,003	4,680	1,607	3,073	2,323	1,198
Connecticut	8,599	7,347	5,765	2,231	3,534	1,582	1,252
Delaware	1,907	1,615	969	127	842	646	293
Florida	23,940	20,135	13,428	4,295	9,133	6,707	3,805
Georgia	13,455	10,739	7,061	1,761	5,300	3,678	2,716
Hawaii	2,818	2,318	1,741	309	1,432	577	500
Idaho	1,915	1,497	1,027	282	745	470	419
Illinois	27,399	22,429	17,007	6,064	10,943	5,422	4,970
Indiana	11,256	9,315	6,493	2,077	4,416	2,822	1,941
Iowa	6,603	5,459	3,839	1,501	2,338	1,620	1,144
Kansas	5,872	5,003	3,324	1,227	2,097	1,679	869
Kentucky	7,295	5,652	3,850	679	3,171	1,802	1,643
Louisiana	10,882	9,004	5,818	791	5,027	3,187	1,877
Maine	2,648	1,997	1,545	549	996	451	651
Maryland	11,308	9,461	7,153	1,786	5,367	2,308	1,848
Massachusetts	15,502	12,545	9,987	3,305	6,682	2,558	2,957
Michigan	24,491	20,221	14,619	5,625	8,994	5,602	4,270
Minnesota	13,023	10,935	7,407	2,083	5,324	3,528	2,088
Mississippi	4,929	3,746	2,398	550	1,848	1,348	1,183
Missouri	9,593	7,737	5,485	1,200	4,285	2,252	1,857
Montana	2,282	1,758	1,142	521	621	616	524

Continued

D17. State and Local General Revenue by Source and State (continued)

Fiscal Year 1985

($Millions)

State	Total General	From Own Sources				Charges and Miscellaneous	From Federal Government
			Taxes				
		Total	Total	Property	Other		
Nebraska	3,721	3,083	2,010	869	1,141	1,073	638
Nevada	2,436	2,097	1,351	295	1,056	746	339
New Hampshire	1,921	1,536	1,124	691	433	412	385
New Jersey	20,700	17,588	13,223	5,423	7,800	4,365	3,112
New Mexico	4,168	3,481	1,810	217	1,593	1,671	687
New York	64,568	53,111	41,500	12,238	29,262	11,612	11,457
North Carolina	12,205	9,873	7,158	1,543	5,615	2,715	2,332
North Dakota	1,949	1,540	930	231	699	610	409
Ohio	24,229	20,026	14,296	4,017	10,279	5,730	4,203
Oklahoma	7,409	6,257	4,255	745	3,510	2,002	1,151
Oregon	7,165	5,758	3,816	1,659	2,157	1,941	1,407
Pennsylvania	27,163	22,067	16,414	4,350	12,064	5,653	5,096
Rhode Island	2,569	2,039	1,431	569	862	608	530
South Carolina	6,425	5,168	3,601	801	2,800	1,567	1,257
South Dakota	1,535	1,160	738	322	416	422	375
Tennessee	8,799	6,867	4,742	1,038	3,704	2,125	1,932
Texas	35,579	30,690	20,741	7,626	13,115	9,949	4,889
Utah	4,240	3,375	2,070	569	1,501	1,305	865
Vermont	1,351	1,018	745	284	461	274	333
Virginia	12,101	10,192	7,460	2,087	5,373	2,731	1,909
Washington	11,219	8,973	6,328	1,813	4,515	2,645	2,246
West Virginia	4,006	3,154	2,328	385	1,943	826	851
Wisconsin	12,463	10,234	7,692	2,715	4,977	2,541	2,229
Wyoming	2,684	2,214	1,313	561	752	901	470
District of Columbia	3,238	1,889	1,574	455	1,119	315	1,348

Source: Department of Commerce, Bureau of the Census.

D18. State and Local General Revenue by Originating Level of Government and by State[a]

Fiscal Year 1985

(Dollar Amounts in Millions)

State	Total General Revenue	Amount			Percent		
		Federal	State	Local	Federal	State	Local
Total	$ 597,640	$ 106,158	$ 275,468	$ 216,014	17.8%	46.1%	36.1%
Alabama	8,068	1,768	3,990	2,310	21.9	49.5	28.6
Alaska	6,726	525	5,054	1,146	7.8	75.1	17.0
Arizona	7,324	939	3,517	2,867	12.8	48.0	39.1
Arkansas	4,219	944	2,107	1,169	22.4	49.9	27.7
California	73,542	13,526	34,618	25,398	18.4	47.1	34.5
Colorado	8,200	1,198	3,136	3,866	14.6	38.2	47.1
Connecticut	8,599	1,252	4,630	2,716	14.6	53.8	31.6
Delaware	1,907	293	1,303	312	15.3	68.3	16.4
Florida	23,940	3,805	9,474	10,661	15.9	39.6	44.5
Georgia	13,455	2,716	5,377	5,361	20.2	40.0	39.8
Hawaii	2,818	500	1,838	480	17.7	65.2	17.0
Idaho	1,915	419	930	567	21.8	48.6	29.6
Illinois	27,399	4,970	11,541	10,888	18.[illegible]	42.1	39.7
Indiana	11,256	1,941	5,466	3,849	17.2	48.6	34.2
Iowa	6,603	1,144	3,007	2,452	17.3	45.5	37.1
Kansas	5,872	869	2,403	2,600	14.8	40.9	44.3
Kentucky	7,295	1,643	3,936	1,716	22.5	54.0	23.5
Louisiana	10,882	1,877	5,376	3,628	17.3	49.4	33.3
Maine	2,648	651	1,279	717	24.6	48.3	27.1
Maryland	11,308	1,848	5,559	3,902	16.3	49.2	34.5
Massachusetts	15,502	2,957	8,025	4,520	19.1	51.8	29.2
Michigan	24,491	4,270	11,144	9,077	17.4	45.5	37.1
Minnesota	13,023	2,088	6,458	4,477	16.0	49.6	34.4
Mississippi	4,929	1,183	2,268	1,478	24.0	46.0	30.0
Missouri	9,593	1,857	4,285	3,451	19.4	44.7	36.0
Montana	2,282	524	954	804	22.9	41.8	35.2
Nebraska	3,721	638	1,449	1,634	17.1	38.9	43.9
Nevada	2,436	339	1,121	977	13.9	46.0	40.1
New Hampshire	1,921	385	733	803	20.0	38.2	41.8
New Jersey	20,700	3,112	10,450	7,137	15.0	50.5	34.5
New Mexico	4,168	687	2,606	875	16.5	62.5	21.0
New York	64,568	11,457	25,351	27,760	17.7	39.3	43.0
North Carolina	12,205	2,332	6,249	3,624	19.1	51.2	29.7
North Dakota	1,949	409	1,108	432	21.0	56.9	22.1
Ohio	24,229	4,203	11,364	8,662	17.3	46.9	35.7
Oklahoma	7,409	1,151	3,969	2,289	15.5	53.6	30.9
Oregon	7,165	1,407	3,023	2,735	19.6	42.2	38.2
Pennsylvania	27,163	5,096	12,534	9,533	18.8	46.1	35.1
Rhode Island	2,569	530	1,381	658	20.6	53.8	25.6
South Carolina	6,425	1,257	3,462	1,706	19.6	53.9	26.6
South Dakota	1,535	375	616	545	24.4	40.1	35.5
Tennessee	8,799	1,932	3,703	3,164	22.0	42.1	36.0
Texas	35,579	4,889	14,938	15,753	13.7	42.0	44.3
Utah	4,240	865	1,826	1,549	20.4	43.1	36.5
Vermont	1,351	333	678	340	24.6	50.2	25.2
Virginia	12,101	1,909	6,057	4,135	15.8	50.1	34.2
Washington	11,219	2,246	5,493	3,480	20.0	49.0	31.0
West Virginia	4,006	851	2,215	939	21.2	55.3	23.4
Wisconsin	12,463	2,229	6,189	4,045	17.9	49.7	32.5
Wyoming	2,684	470	1,276	938	17.5	47.5	35.0
District of Columbia	3,238	1,348	-	1,889	41.6	-	58.4

[a] Before transfers among governments.

Source: Department of Commerce, Bureau of the Census.

D19. State and Local General Revenue by Final Recipient Level of Government and by State*

Fiscal Year 1985

(Dollar Amounts in Millions)

State	Total General Revenue	Amount		Percent	
		State	Local	State	Local
Total	$ 597,640	$ 248,995	$ 348,645	41.7%	58.3%
Alabama	8,068	4,119	3,949	50.5	49.5
Alaska	6,726	4,523	2,204	67.2	32.8
Arizona	7,324	2,435	4,889	33.2	66.8
Arkansas	4,219	2,100	2,119	49.8	50.2
California	73,542	25,147	48,395	34.2	65.8
Colorado	8,200	2,819	5,382	34.4	65.6
Connecticut	8,599	4,758	3,841	55.3	44.7
Delaware	1,907	1,265	643	66.3	33.7
Florida	23,940	6,989	16,951	29.3	70.7
Georgia	13,455	5,470	7,985	40.7	59.3
Hawaii	2,818	2,204	613	78.2	21.8
Idaho	1,915	907	1,009	47.3	52.7
Illinois	27,399	11,318	16,081	41.3	58.7
Indiana	11,256	4,576	6,679	40.7	59.3
Iowa	6,603	2,663	3,940	40.3	59.7
Kansas	5,872	2,316	3,556	39.4	60.6
Kentucky	7,295	4,107	3,188	56.3	43.7
Louisiana	10,882	5,197	5,684	47.8	52.2
Maine	2,648	1,498	1,149	56.6	43.4
Maryland	11,308	5,391	5,917	47.7	52.3
Massachusetts	15,502	7,520	7,982	48.5	51.5
Michigan	24,491	11,249	13,242	45.9	54.1
Minnesota	13,023	5,242	7,781	40.3	59.7
Mississippi	4,929	2,184	2,745	44.3	55.7
Missouri	9,593	4,495	5,098	46.9	53.1
Montana	2,282	1,111	1,171	48.7	51.3
Nebraska	3,721	1,557	2,164	41.8	58.2
Nevada	2,436	869	1,567	35.7	64.3
New Hampshire	1,921	952	968	49.6	50.4
New Jersey	20,700	9,317	11,383	45.0	55.0
New Mexico	4,168	2,164	2,005	51.4	48.6
New York	64,568	22,960	41,608	35.6	64.4
North Carolina	12,205	5,664	6,541	46.4	53.6
North Dakota	1,949	1,132	817	58.1	41.9
Ohio	24,229	9,866	14,363	40.7	59.3
Oklahoma	7,409	3,687	3,721	49.8	50.2
Oregon	7,165	3,108	4,058	43.4	56.6
Pennsylvania	27,163	12,022	15,141	44.3	55.7
Rhode Island	2,569	1,592	976	62.0	38.0
South Carolina	6,425	3,395	3,030	52.8	47.2
South Dakota	1,535	770	764	50.2	49.8
Tennessee	8,799	4,089	4,711	46.5	53.5
Texas	35,579	12,678	22,901	35.6	64.4
Utah	4,240	1,894	2,346	44.7	55.3
Vermont	1,351	868	482	64.3	35.7
Virginia	12,101	5,607	6,494	46.3	53.7
Washington	11,219	4,756	6,464	42.4	57.6
West Virginia	4,006	2,135	1,870	53.3	46.7
Wisconsin	12,463	5,053	7,410	40.5	59.5
Wyoming	2,684	1,257	1,428	46.8	53.2
District of Columbia	3,238	-	3,238	-	100.0

* After intergovernmental transfers.

Source: Department of Commerce, Bureau of the Census.

D20. Per Capita State and Local General Revenue by Source[a]

Selected Fiscal Years 1902-1985

Year	Total General	From Own Sources: Total	From Own Sources: Taxes	From Own Sources: Charges and Miscellaneous	From Federal Government
1902	$ 12	$ 12	$ 11	$ 2	-
1913	20	20	17	3	-
1922	43	42	36	6	$ 1
1927	61	60	51	9	1
1932	58	56	49	7	2
1934	61	53	47	6	8
1936	65	58	52	6	7
1938	71	65	59	6	6
1940	73	66	59	6	7
1942	77	71	63	8	6
1944	79	72	63	9	7
1946	87	81	71	10	6
1948	118	105	91	14	13
1950	138	121	105	17	16
1952	160	144	123	21	16
1954	179	160	136	24	18
1956	207	187	158	30	20
1957	224	201	169	32	23
1958	238	210	175	34	28
1959	257	221	183	37	36
1960	281	242	201	41	39
1961	295	256	212	44	39
1962	313	271	224	48	42
1963	330	284	233	51	46
1964	358	305	250	56	52
1965	382	325	264	61	57
1966	424	356	289	67	67
1967	461	383	308	75	78
1968	507	421	338	83	86
1969	567	472	380	93	95
1970	643	536	427	109	108
1971	703	576	460	115	127
1972	805	654	526	128	151
1973	906	719	577	142	187
1974	983	785	618	166	198
1975	1,071	850	664	186	221
1976	1,193	934	731	204	259
1977	1,318	1,029	813	216	289
1978	1,449	1,130	888	242	319
1979	1,560	1,218	934	284	341
1980	1,688	1,321	987	335	367
1981	1,869	1,470	1,079	391	399
1982	2,020	1,635	1,176	459	385
1983	2,080	1,696	1,216	480	385
1984	2,299	1,888	1,356	532	411
1985	2,503	2,059	1,465	593	445

[a] Based on resident population, excluding armed forces overseas, at the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

D21. Per Capita State and Local General Revenue by Source and State[a]

Fiscal Year 1985

State	Total General	From Own Sources: Total	Taxes: Total	Taxes: Property	Taxes: Other	Charges and Miscellaneous	From Federal Government
Total	$ 2,503	$ 2,059	$ 1,465	$ 435	$ 1,030	$ 593	$ 445
Alabama	2,006	1,567	990	116	874	577	440
Alaska	12,910	11,902	4,585	1,072	3,513	7,317	1,008
Arizona	2,298	2,003	1,376	367	1,009	627	295
Arkansas	1,789	1,388	967	173	794	421	400
California	2,789	2,276	1,645	420	1,225	632	513
Colorado	2,538	2,167	1,448	497	951	719	371
Connecticut	2,709	2,315	1,816	703	1,113	499	395
Delaware	3,067	2,596	1,558	204	1,354	1,039	470
Florida	2,106	1,772	1,181	378	803	590	335
Georgia	2,251	1,797	1,181	295	886	616	454
Hawaii	2,673	2,199	1,652	293	1,359	547	474
Idaho	1,906	1,489	1,022	280	742	467	416
Illinois	2,375	1,944	1,474	526	948	470	431
Indiana	2,047	1,694	1,181	378	803	513	353
Iowa	2,290	1,893	1,331	520	811	562	397
Kansas	2,397	2,042	1,357	501	856	685	355
Kentucky	1,958	1,517	1,033	182	851	484	441
Louisiana	2,428	2,009	1,298	176	1,122	711	419
Maine	2,275	1,715	1,328	471	857	388	559
Maryland	2,575	2,154	1,629	407	1,222	525	421
Massachusetts	2,663	2,155	1,715	568	1,147	439	508
Michigan	2,695	2,225	1,609	619	990	616	470
Minnesota	3,106	2,608	1,767	497	1,270	841	498
Mississippi	1,886	1,434	918	210	708	516	453
Missouri	1,908	1,538	1,091	239	852	448	369
Montana	2,763	2,129	1,383	631	752	746	634
Nebraska	2,317	1,920	1,251	541	710	668	397
Nevada	2,602	2,241	1,443	316	1,127	797	362
New Hampshire	1,925	1,539	1,126	693	433	413	385
New Jersey	2,737	2,326	1,749	717	1,032	577	412
New Mexico	2,875	2,401	1,249	150	1,099	1,152	474
New York	3,631	2,987	2,334	688	1,646	653	644
North Carolina	1,951	1,578	1,144	247	897	434	373
North Dakota	2,846	2,248	1,357	337	1,020	891	598
Ohio	2,255	1,864	1,331	374	957	533	391
Oklahoma	2,244	1,896	1,289	226	1,063	606	349
Oregon	2,667	2,143	1,420	617	803	723	524
Pennsylvania	2,292	1,862	1,385	367	1,018	477	430
Rhode Island	2,654	2,106	1,479	588	891	628	547
South Carolina	1,920	1,544	1,076	239	837	468	376
South Dakota	2,168	1,639	1,043	455	588	596	529
Tennessee	1,848	1,442	996	218	778	446	406
Texas	2,173	1,875	1,267	466	801	608	299
Utah	2,578	2,052	1,258	346	912	793	526
Vermont	2,525	1,903	1,392	532	860	511	622
Virginia	2,121	1,786	1,307	366	941	479	335
Washington	2,545	2,035	1,435	411	1,024	600	509
West Virginia	2,069	1,629	1,203	199	1,004	427	440
Wisconsin	2,610	2,143	1,611	569	1,042	532	467
Wyoming	5,274	4,350	2,580	1,101	1,479	1,770	924
District of Columbia	5,172	3,018	2,515	727	1,788	503	2,154

[a] Based on resident population at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D22. Ranking of States According to Per Capita State and Local General Revenue by Source

Fiscal Year 1985

State	Total General	From Own Sources					From Federal Government
		Total	Taxes			Charges and Miscellaneous	
			Total	Property	Other		
Alabama	42	43	49	51	32	27	25
Alaska	1	1	1	2	1	1	2
Arizona	29	26	24	30	21	18	51
Arkansas	51	51	50	49	44	49	34
California	9	10	10	24	8	16	13
Colorado	23	15	17	19	25	11	42
Connecticut	12	9	5	5	13	37	37
Delaware	6	6	14	45	6	4	19
Florida	39	37	39	27	40	25	48
Georgia	34	35	38	36	31	20	22
Hawaii	14	14	9	37	5	29	17
Idaho	48	48	47	38	47	43	31
Illinois	27	27	16	16	26	41	27
Indiana	41	39	40	28	41	34	46
Iowa	31	31	27	17	39	28	36
Kansas	26	23	26	18	35	13	45
Kentucky	43	47	46	47	37	38	24
Louisiana	25	25	31	48	12	12	30
Maine	32	38	29	21	34	51	8
Maryland	21	17	11	26	9	32	29
Massachusetts	16	16	8	13	10	46	15
Michigan	13	13	13	9	23	19	20
Minnesota	5	5	6	20	7	6	16
Mississippi	49	50	51	44	49	33	23
Missouri	47	46	43	41	36	44	43
Montana	10	20	23	8	46	9	5
Nebraska	28	28	35	14	48	14	35
Nevada	19	12	18	35	11	7	44
New Hampshire	45	45	42	6	51	50	39
New Jersey	11	8	7	4	17	26	32
New Mexico	7	7	36	50	14	3	18
New York	4	4	4	7	3	15	4
North Carolina	44	42	41	39	29	47	41
North Dakota	8	11	25	34	19	5	7
Ohio	33	33	28	29	24	30	38
Oklahoma	35	30	32	42	15	22	47
Oregon	15	19	20	10	42	10	12
Pennsylvania	30	34	22	31	20	40	28
Rhode Island	17	21	15	11	30	17	9
South Carolina	46	44	44	40	38	42	40
South Dakota	37	40	45	23	50	24	10
Tennessee	50	49	48	43	45	45	33
Texas	36	32	33	22	43	21	50
Utah	20	22	34	33	28	8	11
Vermont	24	29	21	15	33	35	6
Virginia	38	36	30	32	27	39	49
Washington	22	24	19	25	18	23	14
West Virginia	40	41	37	46	22	48	26
Wisconsin	18	18	12	12	16	31	21
Wyoming	2	2	2	1	4	2	3
District of Columbia	3	3	3	3	2	36	1

Source: Computed by Tax Foundation from data in Table D21.

D23. State and Local General Revenue per $1,000 of Personal Income by Source

Selected Fiscal Years 1940-1985

Fiscal Year	Total General	From Own Sources						From Federal Government
			Taxes			Charges and Miscellaneous		
		Total	Total	Property	Other			
1940	$ 122.37	$ 110.34	$ 99.46	$ 56.42	$ 43.05	$ 10.88		$ 12.03
1942	85.10	78.10	69.67	37.07	32.60	8.43		7.01
1944	68.12	62.17	54.80	28.75	26.04	7.37		5.96
1946	70.32	65.46	57.45	28.38	29.07	8.01		4.87
1948	83.17	74.19	64.33	29.54	34.79	9.87		8.97
1950	92.74	81.72	70.58	32.59	37.99	11.14		11.03
1952	93.59	84.06	71.82	32.16	39.66	12.24		9.54
1953	96.44	86.31	73.84	33.11	40.73	12.46		10.14
1954	101.89	91.47	77.50	35.00	42.49	13.97		10.42
1955	102.42	92.10	77.40	35.38	42.02	14.70		10.32
1956	104.93	94.84	79.81	35.56	44.25	15.03		10.09
1957	109.44	98.42	82.64	36.89	45.75	15.78		11.02
1958	115.68	102.02	85.26	39.42	45.84	16.76		13.65
1959	118.85	102.12	84.93	39.30	45.63	17.18		16.73
1960	126.26	108.82	90.29	41.01	49.28	18.53		17.44
1961	130.52	113.29	93.86	43.48	50.38	19.43		17.22
1962	132.47	114.57	94.49	43.33	51.16	20.07		17.90
1963	136.55	117.61	96.14	43.62	52.52	21.47		18.94
1964	148.27	126.60	103.52	46.02	57.50	23.08		21.66
1965	151.41	128.94	105.04	46.68	58.36	23.90		22.46
1966	156.04	131.38	106.63	46.36	60.27	24.75		24.65
1967	157.11	130.63	105.09	44.87	60.21	25.54		26.48
1968	161.99	134.51	108.10	44.39	63.71	26.41		27.48
1969	167.54	139.53	112.20	44.86	67.34	27.33		28.01
1970	175.62	146.27	116.58	45.74	70.84	29.68		29.35
1971	181.39	148.67	118.87	47.37	71.50	29.79		32.72
1972	195.47	158.90	127.88	50.02	77.85	31.02		36.57
1973	203.33	161.36	129.47	48.41	81.06	31.89		41.97
1974	196.38	156.83	123.58	45.14	78.44	33.25		39.54
1975	198.15	157.29	122.84	44.71	78.13	34.45		40.86
1976	203.74	159.33	124.72	45.33	79.41	34.81		44.21
1977	207.61	162.15	128.09	45.52	82.57	34.06		45.46
1978	208.09	162.26	127.53	43.74	83.79	34.72		45.83
1979	200.92	156.93	120.29	38.01	82.28	36.64		43.99
1980	198.02	155.01	115.74	35.48	80.26	39.28		43.01
1981	195.75	154.01	113.05	34.66	78.39	40.96		41.74
1982	190.25	153.96	110.74	34.12	76.62	43.22		36.28
1983	189.27	154.28	110.61	34.65	75.96	43.67		34.99
1984	198.55	163.05	117.11	35.28	81.83	45.94		35.50
1985	197.88	162.73	115.82	34.35	81.47	46.91		35.15

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D24. State and Local General Revenue Per $1,000 of Personal Income by Source and State

Fiscal Year 1985

State	Total General	From Own Sources					From Federal Government
		Total	Taxes			Charges and Miscellaneous	
			Total	Property	Other		
Total	$ 197.88	$ 162.73	$ 115.82	$ 34.35	$ 81.47	$ 46.91	$ 35.15
Alabama	202.36	158.00	99.84	11.66	88.18	58.16	44.35
Alaska	769.68	709.55	273.34	63.88	209.46	436.21	60.12
Arizona	202.58	176.60	121.33	32.36	88.97	55.27	25.99
Arkansas	183.18	142.20	99.09	17.77	81.32	43.11	40.98
California	198.12	161.68	116.82	29.86	86.96	44.85	36.44
Colorado	186.36	159.14	106.35	36.51	69.84	52.79	27.22
Connecticut	164.67	140.69	110.39	42.73	67.66	30.30	23.98
Delaware	227.54	192.65	115.57	15.12	100.45	77.08	34.89
Florida	170.90	143.74	95.86	30.66	65.20	47.88	27.16
Georgia	199.57	159.29	104.73	26.12	78.61	54.56	40.28
Hawaii	207.99	171.11	128.52	22.78	105.74	42.59	36.89
Idaho	189.66	148.22	101.71	27.91	73.80	46.51	41.44
Illinois	172.45	141.17	107.05	38.17	68.88	34.13	31.28
Indiana	174.73	144.60	100.80	32.24	68.56	43.80	30.13
Iowa	186.62	154.28	108.49	42.41	66.08	45.79	32.35
Kansas	181.79	154.88	102.91	37.99	64.92	51.98	26.91
Kentucky	190.23	147.39	100.41	17.70	82.71	46.98	42.84
Louisiana	225.60	186.69	120.62	16.39	104.23	66.07	38.92
Maine	211.72	159.66	123.58	43.86	79.72	36.09	52.06
Maryland	179.77	150.39	113.70	28.39	85.31	36.69	29.37
Massachusetts	180.86	146.37	116.52	38.56	77.96	29.84	34.50
Michigan	214.07	176.75	127.78	49.17	78.61	48.97	37.32
Minnesota	236.23	198.35	134.36	37.79	96.57	63.99	37.88
Mississippi	216.16	164.29	105.19	24.11	81.08	59.10	51.87
Missouri	157.66	127.15	90.14	19.73	70.41	37.01	30.51
Montana	262.59	202.33	131.42	60.00	71.42	70.91	60.26
Nebraska	186.39	154.44	100.67	43.55	57.12	53.77	31.95
Nevada	200.78	172.86	111.37	24.34	87.03	61.49	27.92
New Hampshire	149.06	119.21	87.24	53.66	33.58	31.97	29.85
New Jersey	178.40	151.58	113.96	46.74	67.22	37.62	26.82
New Mexico	285.29	238.29	123.92	14.87	109.05	114.37	47.00
New York	254.27	209.15	163.43	48.19	115.24	45.74	45.12
North Carolina	182.47	147.60	107.02	23.06	83.96	40.58	34.87
North Dakota	229.90	181.61	109.64	27.25	82.39	71.97	48.29
Ohio	182.39	150.75	107.61	30.24	77.37	43.13	31.64
Oklahoma	192.75	162.79	110.71	19.38	91.33	52.08	29.96
Oregon	230.75	185.42	122.90	53.43	69.47	62.53	45.33
Pennsylvania	185.36	150.58	112.01	29.68	82.33	38.58	34.77
Rhode Island	208.33	165.36	116.08	46.16	69.92	49.28	42.96
South Carolina	192.46	154.80	107.87	24.00	83.87	46.92	37.66
South Dakota	196.45	148.50	94.49	41.24	53.25	54.01	47.95
Tennessee	179.06	139.74	96.49	21.11	75.38	43.25	39.32
Texas	177.00	152.68	103.18	37.94	65.24	49.49	24.32
Utah	263.79	209.97	128.78	35.38	93.40	81.19	53.83
Vermont	236.03	177.92	130.12	49.69	80.43	47.79	58.11
Virginia	162.01	136.45	99.88	27.94	71.94	36.56	25.56
Washington	201.67	161.30	113.75	32.59	81.16	47.55	40.37
West Virginia	210.92	166.10	122.59	20.27	102.32	43.51	44.82
Wisconsin	209.63	172.13	129.39	45.66	83.73	42.74	37.50
Wyoming	429.38	354.14	210.02	89.67	120.35	144.11	75.24
District of Columbia	303.79	177.27	147.72	42.70	105.02	29.54	126.52

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D25. Ranking of States According to State and Local General Revenue Per $1,000 of Personal Income by Source

Fiscal Year 1985

State	Total General	From Own Sources					From Federal Government
			Taxes				
		Total	Total	Property	Other	Charges and Miscellaneous	
Alabama	22	28	45	51	14	13	15
Alaska	1	1	1	2	1	1	4
Arizona	21	15	16	26	13	14	48
Arkansas	36	45	46	46	24	37	19
California	26	23	18	30	16	32	29
Colorado	34	27	35	23	39	18	44
Connecticut	48	47	28	14	43	49	51
Delaware	12	8	21	49	9	5	30
Florida	47	44	48	28	47	24	45
Georgia	25	26	37	36	30	15	21
Hawaii	20	18	10	41	5	39	28
Idaho	31	39	40	34	34	29	18
Illinois	46	46	33	19	41	47	37
Indiana	45	43	41	27	42	33	39
Iowa	32	32	30	16	45	30	34
Kansas	39	29	39	20	48	20	46
Kentucky	30	41	43	47	21	27	17
Louisiana	13	9	17	48	7	8	23
Maine	16	25	13	12	28	46	7
Maryland	41	37	24	32	17	44	42
Massachusetts	40	42	19	18	31	50	33
Michigan	15	14	11	7	29	23	27
Minnesota	8	7	5	22	10	9	24
Mississippi	14	21	36	38	26	12	8
Missouri	50	50	50	44	37	43	38
Montana	6	6	6	3	36	7	3
Nebraska	33	31	42	13	49	17	35
Nevada	24	16	26	37	15	11	43
New Hampshire	51	51	51	4	51	48	41
New Jersey	43	34	22	9	44	42	47
New Mexico	4	3	12	50	4	3	11
New York	7	5	3	8	3	31	13
North Carolina	37	40	34	40	18	40	31
North Dakota	11	11	29	35	22	6	9
Ohio	38	35	32	29	32	36	36
Oklahoma	28	22	27	45	12	19	40
Oregon	10	10	14	5	40	10	12
Pennsylvania	35	36	25	31	23	41	32
Rhode Island	19	20	20	10	38	22	16
South Carolina	29	30	31	39	19	28	25
South Dakota	27	38	49	17	50	16	10
Tennessee	42	48	47	42	33	35	22
Texas	44	33	38	21	46	21	50
Utah	5	4	9	24	11	4	6
Vermont	9	12	7	6	27	25	5
Virginia	49	49	44	33	35	45	49
Washington	23	24	23	25	25	26	20
West Virginia	17	19	15	43	8	34	14
Wisconsin	18	17	8	11	20	38	26
Wyoming	2	2	2	1	2	2	2
District of Columbia	3	13	4	15	6	51	1

Source: Computed by Tax Foundation from data in Table D24.

D26. State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1985

(\$Millions)

	Level of Government			State and Local by Source				
Year	Total	State	Local	Individual Income	Corporation Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
1902	$ 860	$ 156	$ 704	-	-	$ 28	$ 706	$ 126
1913	1,609	301	1,308	-	-	58	1,332	219
1922	4,016	947	3,069	$ 43	$ 58	154	3,321	440
1927	6,087	1,608	4,479	70	92	470	4,730	725
1932	6,164	1,890	4,274	74	79	752	4,487	772
1934	5,912	1,979	3,933	80	49	1,008	4,076	699
1936	6,701	2,618	4,083	153	113	1,484	4,093	858
1938	7,605	3,132	4,473	218	165	1,794	4,440	988
1940	7,810	3,313	4,497	224	156	1,982	4,430	1,018
1942	8,528	3,903	4,625	276	272	2,351	4,537	1,092
1944	8,774	4,071	4,703	342	451	2,289	4,604	1,089
1946	10,094	4,937	5,157	422	447	2,986	4,986	1,254
1948	13,342	6,743	6,599	543	592	4,442	6,126	1,638
1950	15,914	7,930	7,984	788	593	5,154	7,349	2,030
1952	19,323	9,857	9,466	998	846	6,357	8,652	2,471
1953	20,908	10,552	10,356	1,065	817	6,927	9,375	2,723
1954	22,067	11,089	10,978	1,127	778	7,276	9,967	2,918
1955	23,483	11,597	11,886	1,237	744	7,643	10,735	3,125
1956	26,368	13,375	12,992	1,538	890	8,691	11,749	3,501
1957	28,817	14,531	14,286	1,754	984	9,467	12,864	3,748
1958	30,380	14,919	15,461	1,759	1,018	9,829	14,047	3,725
1959	32,379	15,848	16,531	1,994	1,001	10,437	14,983	3,966
1960	36,117	18,036	18,081	2,463	1,180	11,849	16,405	4,220
1961	38,861	19,057	19,804	2,613	1,266	12,463	18,002	4,518
1962	41,554	20,561	20,993	3,037	1,308	13,494	19,054	4,662
1963	44,014	22,117	21,897	3,267	1,505	14,446	19,833	4,963
1964	47,785	24,243	23,542	3,791	1,695	15,762	21,241	5,296
1965	51,243	26,126	25,116	4,090	1,929	17,118	22,583	5,521
1966	56,647	29,380	27,267	4,760	2,038	19,085	24,670	6,094
1967	61,000	31,926	29,074	5,825	2,227	20,530	26,047	6,371
1968	67,572	36,400	31,171	7,308	2,518	22,911	27,747	7,087
1969	76,712	41,931	34,781	8,908	3,180	26,519	30,673	7,432
1970	86,795	47,962	38,833	10,812	3,738	30,322	34,054	7,868
1971	94,975	51,541	43,434	11,900	3,424	33,233	37,852	8,567
1972	109,609	59,870	49,739	15,227	4,416	37,518	42,877	9,572
1973	121,102	68,069	53,032	17,994	5,425	42,047	45,283	10,354
1974	130,673	74,207	56,466	19,491	6,015	46,098	47,705	11,364
1975	141,465	80,155	61,310	21,454	6,642	49,815	51,491	12,063
1976	156,813	89,256	67,557	24,575	7,273	54,547	57,001	13,417
1977	175,936	101,085	74,852	29,246	9,174	60,641	62,527	14,348
1978	193,642	113,261	80,381	33,176	10,738	67,956	66,422	15,350
1979	205,514	124,908	80,606	36,932	12,128	74,247	64,944	17,263
1980	223,463	137,075	86,388	42,080	13,321	79,927	68,499	19,636
1981	244,514	149,738	94,776	46,426	14,143	85,971	74,969	23,004
1982	266,390	162,607	103,783	50,738	15,028	93,613	82,067	24,944
1983	284,436	171,440	112,996	55,129	14,258	100,247	89,105	25,697
1984	320,194	196,795	123,399	64,623	17,047	114,097	96,457	27,970
1985	349,793	215,320	134,473	70,097	19,158	126,281	103,757	30,500

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Department of Commerce, Bureau of the Census.

D27. Percentage Distribution of State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1985

Year	By Level of Government		State and Local by Source				
	State	Local	Individual Income	Corporation Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
	Percent of Total						
1902	18.1%	81.9%	-	-	3.3%	82.1%	14.7%
1913	18.7	81.3	-	-	3.6	82.8	13.6
1922	23.6	76.4	1.1%	1.4%	3.8	82.7	11.0
1927	26.4	73.6	1.1	1.5	7.7	77.7	11.9
1932	30.7	69.3	1.2	1.3	12.2	72.8	12.5
1940	42.4	57.6	2.9	2.0	25.4	56.7	13.0
1942	45.8	54.2	3.2	3.2	27.6	53.2	12.8
1944	46.4	53.6	3.9	5.1	26.1	52.5	12.4
1946	48.9	51.1	4.2	4.4	29.6	49.4	12.4
1948	50.5	49.5	4.1	4.4	33.3	45.9	12.3
1950	49.8	50.2	5.0	3.7	32.4	46.2	12.8
1952	51.0	49.0	5.2	4.4	32.9	44.8	12.8
1954	50.3	49.7	5.1	3.5	33.0	45.2	13.2
1956	50.7	49.3	5.8	3.4	33.0	44.6	13.3
1958	49.1	50.9	5.8	3.4	32.4	46.2	12.3
1960	49.9	50.1	6.8	3.3	32.8	45.4	11.7
1962	49.5	50.5	7.3	3.1	32.5	45.9	11.2
1964	50.7	49.3	7.9	3.5	33.0	44.5	11.1
1965	51.0	49.0	8.0	3.8	33.4	44.1	10.8
1966	51.9	48.1	8.4	3.6	33.6	43.5	10.9
1967	52.3	47.7	9.6	3.7	33.7	42.7	10.4
1968	53.9	46.1	10.8	3.7	33.9	41.1	10.5
1969	54.7	45.3	11.6	4.1	34.6	40.0	9.7
1970	55.3	44.7	12.5	4.3	35.0	39.2	9.0
1971	54.3	45.7	12.5	3.6	35.0	39.9	9.0
1972	55.0	45.0	14.0	4.1	34.5	38.7	8.8
1973	56.2	43.8	14.9	4.5	34.7	37.4	8.5
1974	56.8	43.2	14.9	4.6	35.3	36.5	8.7
1975	56.7	43.3	15.2	4.7	35.2	36.4	8.5
1976	56.9	43.1	15.7	4.6	34.8	36.4	8.6
1977	57.5	42.5	16.6	5.2	34.4	35.6	8.2
1978	58.5	41.5	17.1	5.5	34.9	34.3	8.1
1979	60.8	39.2	18.0	5.9	36.1	31.6	8.4
1980	61.3	38.7	18.8	6.0	35.8	30.7	8.8
1981	61.2	38.8	19.0	5.8	35.2	30.7	9.4
1982	61.0	39.0	19.0	5.6	35.1	30.8	9.4
1983	60.3	39.7	19.4	5.0	35.2	31.3	9.0
1984	61.5	38.5	20.2	5.3	35.6	30.1	8.7
1985	61.6	38.4	20.0	5.5	36.1	29.7	8.7

[a] Total excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Computed from data in Table D26.

D28. State and Local Total and Per Capita Tax Collections by State

Selected Fiscal Years 1957-1985

State	Amount ($Millions) 1957	Amount ($Millions) 1967	Amount ($Millions) 1985	Per Capita[a] 1957	Per Capita[a] 1967	Per Capita[a] 1985
Total	$ 28,817	$ 61,000	$ 349,793	$ 169.14	$ 308.29	$ 1,465
Alabama	320	677	3,981	102.92	191.37	990
Alaska	-	86	2,389	-	315.60	4,585
Arizona	183	524	4,386	162.74	320.57	1,376
Arkansas	179	393	2,282	103.05	199.46	967
California	3,311	7,785	43,365	232.13	406.47	1,645
Colorado	314	678	4,680	188.93	343.15	1,448
Connecticut	462	983	5,765	195.83	335.92	1,816
Delaware	59	178	969	137.98	339.52	1,558
Florida	667	1,623	13,428	152.51	270.74	1,181
Georgia	470	1,025	7,061	124.79	227.33	1,181
Hawaii	-	300	1,741	-	406.60	1,652
Idaho	100	205	1,021	156.25	293.49	1,022
Illinois	1,732	3,250	17,007	179.10	298.32	1,474
Indiana	638	1,471	6,493	140.98	294.27	1,181
Iowa	490	919	3,839	180.28	333.77	1,331
Kansas	369	717	3,324	173.23	315.21	1,357
Kentucky	325	674	3,850	110.99	211.40	1,033
Louisiana	498	959	5,818	159.95	261.81	1,298
Maine	141	253	1,545	149.20	260.20	1,328
Maryland	461	1,172	7,153	160.53	318.42	1,629
Massachusetts	1,018	2,004	9,987	206.50	369.70	1,715
Michigan	1,396	2,715	14,619	184.48	316.31	1,609
Minnesota	600	1,256	7,407	183.29	350.74	1,767
Mississippi	234	461	2,398	112.23	196.47	918
Missouri	554	1,199	5,485	132.14	260.46	1,091
Montana	126	213	1,142	188.89	303.59	1,383
Nebraska	201	390	2,010	144.38	271.48	1,251
Nevada	60	166	1,351	231.78	374.31	1,443
New Hampshire	87	177	1,124	152.25	257.86	1,126
New Jersey	991	2,240	13,223	172.67	319.84	1,749
New Mexico	128	272	1,810	151.25	270.98	1,249
New York	3,723	8,424	41,500	227.40	459.40	2,334
North Carolina	503	1,129	7,158	115.20	224.56	1,144
North Dakota	108	178	930	176.14	279.11	1,357
Ohio	1,404	2,612	14,296	149.21	249.77	1,331
Oklahoma	346	629	4,255	151.85	252.09	1,289
Oregon	350	631	3,816	204.20	315.80	1,420
Pennsylvania	1,777	3,242	16,414	162.21	278.77	1,385
Rhode Island	130	267	1,431	152.92	296.60	1,479
South Carolina	246	511	3,601	108.05	196.52	1,076
South Dakota	113	204	738	169.37	303.34	1,043
Tennessee	404	821	4,742	117.73	210.86	996
Texas	1,259	2,471	20,741	138.78	227.36	1,267
Utah	137	300	2,070	165.59	292.59	1,258
Vermont	65	134	745	172.53	321.05	1,392
Virginia	492	1,071	7,460	127.89	236.04	1,307
Washington	514	1,209	6,328	188.67	359.11	1,435
West Virginia	220	400	2,328	119.48	222.69	1,203
Wisconsin	709	1,518	7,692	187.00	362.29	1,611
Wyoming	61	110	1,313	193.14	350.20	2,580
District of Columbia	143	275	1,574	187.76	339.84	2,515

[a] Based on population, excluding armed forces overseas, at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D29. State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government

Selected Fisal Years 1960-1985

($Millions)

Source	1960	1970	1980	1983	1984	1985
A. Total by Source						
Total	$ 7,414	$ 22,103	$ 75,830	$ 112,310	$ 125,600	$ 141,732
Current charges, total	5,319	14,873	44,373	62,625	69,022	74,504
Education	1,796	5,803	13,756	18,829	20,614	21,936
School lunch sales	688	1,394	2,013	2,363	2,499	2,616
Higher education	1,108	3,742	10,409	14,808	16,362	17,512
Other education		667	1,335	1,658	1,753	1,808
Hospitals	883	3,053	12,733	19,244	20,554	21,611
Sewerage and sanitation	422	1,172	4,873	7,460	8,583	9,573
Parks and recreation	105[a]	273	1,174	1,711	1,898	2,097
Natural resources	179	305	726	901	977	1,040
Housing and urban renewal	339	589	1,310	1,643	1,874	2,072
Air transportation	147	498	1,826	2,535	2,745	3,118
Water transport and terminals	143	273	821	986	1,073	1,142
Parking facilities	[b]	175	335	453	526	663
Other	1,305	2,732	6,819	8,863	10,180	11,254
Miscellaneous general, total	2,094	7,230	31,457	49,685	56,578	67,228
Special assessments	369	573	1,288	1,625	1,905	2,111
Sale of property	241	335	517	1,033	934	850
Interest earnings	644	2,952	17,025	26,102	27,456	33,259
Other	840	3,371	12,628	20,925	26,283	31,009
B. Total by Level of Government						
State, total	$ 2,583	$ 9,545	$ 32,190	$46,312	$ 52,495	$ 60,102
Current charges	1,783	6,102	16,545	23,182	25,738	27,590
Miscellaneous general	800	3,443	15,646	23,130	26,757	32,512
Local, total	4,831	12,558	43,640	65,998	73,105	81,630
Current charges	3,536	8,770	27,828	39,443	43,284	46,914
Miscellaneous general	1,295	3,788	15,812	26,555	29,821	34,716

[a] Local only.
[b] Not segregable, included in "Other."
Source: Department of Commerce, Bureau of the Census.

D30. State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1985

State	Level of Government			Source			
	Total	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	$ 349,793.3	$ 215,320.0	$ 134,473.4	$ 89,255.0	$ 126,281.1	$ 103,756.7	$ 30,500.7
Alabama	3,980.6	2,924.0	1,056.5	963.6	2,079.4	465.1	472.5
Alaska	2,388.8	1,885.8	502.9	205.9	170.8	558.3	1,453.8
Arizona	4,386.1	2,945.4	1,440.7	810.9	2,137.2	1,169.8	268.2
Arkansas	2,282.3	1,744.9	537.4	601.7	1,107.1	409.2	164.3
California	43,365.3	28,952.5	14,412.8	14,420.3	15,669.9	11,083.0	2,192.1
Colorado	4,679.8	2,284.4	2,395.4	1,009.3	1,780.4	1,606.6	283.5
Connecticut	5,764.6	3,498.0	2,266.6	781.1	2,379.1	2,231.5	372.9
Delaware	968.8	816.3	152.5	460.0	99.2	126.7	282.9
Florida	13,428.3	8,328.9	5,099.4	454.1	7,265.1	4,295.2	1,413.9
Georgia	7,060.6	4,525.0	2,535.5	2,136.6	2,896.4	1,761.2	266.4
Hawaii	1,741.0	1,362.6	378.4	478.1	891.8	308.5	62.6
Idaho	1,027.2	733.6	293.6	300.9	366.2	281.9	78.2
Illinois	17,006.9	9,227.8	7,779.1	3,306.9	6,615.3	6,063.9	1,020.8
Indiana	6,493.4	4,336.1	2,157.4	1,547.4	2,648.8	2,076.6	220.6
Iowa	3,838.6	2,307.1	1,531.2	979.0	1,081.8	1,500.5	277.3
Kansas	3,323.9	1,915.2	1,408.7	763.1	1,042.9	1,227.1	290.8
Kentucky	3,850.4	3,012.7	837.6	1,191.6	1,445.0	678.9	534.9
Louisiana	5,817.8	3,855.8	1,962.0	820.3	3,050.5	790.7	1,156.3
Maine	1,545.3	1,005.2	540.1	350.8	550.6	548.5	95.4
Maryland	7,152.6	4,321.8	2,830.9	2,839.2	2,051.4	1,786.0	476.0
Massachusetts	9,987.0	6,620.6	3,366.4	4,010.3	2,234.1	3,305.1	437.5
Michigan	14,619.2	8,684.2	5,935.1	4,784.8	3,572.3	5,624.9	637.2
Minnesota	7,407.2	5,228.0	2,179.2	2,616.7	2,214.0	2,083.5	493.0
Mississippi	2,398.5	1,811.6	586.9	365.9	1,220.2	549.8	262.6
Missouri	5,484.6	3,352.5	2,132.1	1,366.1	2,542.8	1,200.5	375.2
Montana	1,142.0	640.8	501.3	243.7	139.7	521.4	237.2
Nebraska	2,009.6	1,040.1	969.5	367.8	639.4	869.3	133.1
Nevada	1,351.1	940.6	410.5	-	880.4	295.3	175.4
New Hampshire	1,124.0	433.9	690.2	119.9	200.4	691.4	112.3
New Jersey	13,222.8	7,718.8	5,504.1	2,860.2	4,061.4	5,422.9	878.3
New Mexico	1,810.4	1,439.3	371.1	149.0	953.4	217.2	490.8
New York	41,499.5	20,702.1	20,797.5	15,433.9	11,549.6	12,237.6	2,278.4
North Carolina	7,158.4	5,198.0	1,960.3	2,513.8	2,606.6	1,542.6	495.4
North Dakota	929.6	692.2	237.4	160.6	295.9	231.0	242.1
Ohio	14,295.8	8,651.7	5,644.1	14,402.5	4,935.0	4,016.8	941.5
Oklahoma	4,255.5	2,982.1	1,273.4	831.6	1,629.6	744.9	1,049.4
Oregon	3,816.3	1,983.0	1,833.3	1,464.6	304.4	1,659.0	388.3
Pennsylvania	16,414.3	10,162.4	6,251.9	4,954.0	5,088.1	4,349.8	2,022.4
Rhode Island	1,431.3	862.1	569.3	352.2	454.4	569.2	55.5
South Carolina	3,601.3	2,732.3	868.9	1,050.6	1,518.8	801.2	230.7
South Dakota	738.3	355.5	382.8	16.9	338.0	322.2	61.2
Tennessee	4,741.7	2,998.4	1,743.3	321.0	2,913.5	1,037.6	469.6
Texas	20,741.4	11,540.8	9,200.6	-	8,989.7	7,626.2	4,125.5
Utah	2,070.0	1,323.7	746.3	482.9	885.7	568.7	132.7
Vermont	744.7	458.7	286.0	180.1	231.1	284.4	49.1
Virginia	7,460.4	4,469.4	2,991.0	2,236.0	2,448.3	2,086.8	689.3
Washington	6,328.2	4,585.6	1,742.7	-	2,974.3	1,813.0	540.9
West Virginia	2,328.1	1,855.6	472.5	602.0	1,152.2	385.0	188.9
Wisconsin	7,692.4	5,066.4	2,626.0	2,422.8	2,211.4	2,714.8	343.4
Wyoming	1,313.1	806.4	506.6	-	273.5	560.6	479.0
District of Columbia	1,574.4	-	1,574.4	524.6	494.2	455.1	100.5

[a] Excludes unemployment compensation taxes in insurance trust revenue in Table D14.

Source: Department of Commerce, Bureau of the Census.

D31. Per Capita State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1985

	Level of Government			Source			
State	Total	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	$ 1,465	$ 902	$ 563	$ 374	$ 529	$ 435	$ 128
Alabama	990	727	263	240	517	116	118
Alaska	4,585	3,620	965	395	328	1,072	2,790[b]
Arizona	1,376	924	452	254	671	367	84
Arkansas	967	740	228	255	469	173	70
California	1,645	1,098	547	547	594	420	83
Colorado	1,448	707	741	312	551	497	88
Connecticut	1,816	1,102	714	246	750	703	117
Delaware	1,558	1,312	245	740	159	204	455
Florida	1,181	733	449	40	639	378	124
Georgia	1,181	757	424	358	485	295	45
Hawaii	1,652	1,293	359	454	846	293	59
Idaho	1,022	730	292	299	364	280	78
Illinois	1,474	800	674	287	573	526	88
Indiana	1,181	789	392	281	482	378	40
Iowa	1,331	800	531	339	375	520	96
Kansas	1,357	782	575	311	426	501	119
Kentucky	1,033	809	225	320	388	182	144
Louisiana	1,298	860	438	183	681	176	258
Maine	1,328	864	464	301	473	471	82
Maryland	1,629	984	645	646	467	407	108
Massachusetts	1,715	1,137	578	689	384	568	75
Michigan	1,609	956	653	526	393	619	70
Minnesota	1,767	1,247	520	624	528	497	118
Mississippi	918	693	225	140	467	210	100
Missouri	1,091	667	424	272	506	239	75
Montana	1,383	776	607	295	169	631	287
Nebraska	1,251	648	604	229	398	541	83
Nevada	1,443	1,005	439	-	941	315	187
New Hampshire	1,126	435	692	120	201	693	113
New Jersey	1,749	1,021	728	378	537	717	116
New Mexico	1,249	993	256	103	658	150	338
New York	2,334	1,164	1,170	868	649	688	128
North Carolina	1,144	831	313	402	417	247	79
North Dakota	1,357	1,011	347	234	432	337	353
Ohio	1,331	805	525	410	459	374	88
Oklahoma	1,289	903	386	252	494	226	318
Oregon	1,420	738	682	545	113	617	145
Pennsylvania	1,385	857	527	418	429	367	171
Rhode Island	1,479	891	588	364	469	588	57
South Carolina	1,076	816	260	314	454	239	69
South Dakota	1,043	502	541	24	477	455	86
Tennessee	996	630	366	67	612	218	99
Texas	1,267	705	562	-	549	466	252
Utah	1,258	805	454	294	538	346	81
Vermont	1,392	857	535	337	432	532	92
Virginia	1,307	783	524	392	429	366	121
Washington	1,435	1,040	395	-	675	411	123
West Virginia	1,203	958	244	311	595	199	98
Wisconsin	1,611	1,061	550	507	463	569	72
Wyoming	2,580	1,584	995	-	537	1,101	941
District of Columbia	2,515	-	2,515	838	789	727	161

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.
[b] Primarily severance tax collection.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D32. Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1985

State	Level of Government			Source			
	Total	State	Local	Income	Sales and Gross Receipts	Property	Other Taxes Including Licenses
Total	100.0%	61.6%	38.4%	25.5%	36.1%	29.7%	8.7%
Alabama	100.0	73.5	26.5	24.2	52.2	11.7	11.9
Alaska	100.0	78.9	21.1	8.6	7.2	23.4	60.9
Arizona	100.0	67.2	32.8	18.5	48.7	26.7	6.1
Arkansas	100.0	76.5	23.5	26.4	48.5	17.9	7.2
California	100.0	66.8	33.2	33.3	36.1	25.6	5.1
Colorado	100.0	48.8	51.2	21.6	38.0	34.3	6.1
Connecticut	100.0	60.7	39.3	13.5	41.3	38.7	6.5
Delaware	100.0	84.3	15.7	47.5	10.2	13.1	29.2
Florida	100.0	62.0	38.0	3.4	54.1	32.0	10.5
Georgia	100.0	64.1	35.9	30.3	41.0	24.9	3.8
Hawaii	100.0	78.3	21.7	27.5	51.2	17.7	3.6
Idaho	100.0	71.4	28.6	29.3	35.7	27.4	7.6
Illinois	100.0	54.3	45.7	19.4	38.9	35.7	6.0
Indiana	100.0	66.8	33.2	23.8	40.8	32.0	3.4
Iowa	100.0	60.1	39.9	25.5	28.2	39.1	7.2
Kansas	100.0	57.6	42.4	23.0	31.4	36.9	8.7
Kentucky	100.0	78.2	21.8	30.9	37.5	17.6	13.9
Louisiana	100.0	66.3	33.7	14.1	52.4	13.6	19.9
Maine	100.0	65.0	35.0	22.7	35.6	35.5	6.2
Maryland	100.0	60.4	39.6	39.7	28.7	25.0	6.7
Massachusetts	100.0	66.3	33.7	40.2	22.4	33.1	4.4
Michigan	100.0	59.4	40.6	32.7	24.4	38.5	4.4
Minnesota	100.0	70.6	29.4	35.3	29.9	28.1	6.7
Mississippi	100.0	75.5	24.5	15.3	50.9	22.9	10.9
Missouri	100.0	61.1	38.9	24.9	46.4	21.9	6.8
Montana	100.0	56.1	43.9	21.3	12.2	45.7	20.8
Nebraska	100.0	51.8	48.2	18.3	31.8	43.3	6.6
Nevada	100.0	69.6	30.4	-	65.2	21.9	13.0
New Hampshire	100.0	38.6	61.4	10.7	17.8	61.5	10.0
New Jersey	100.0	58.4	41.6	21.6	30.7	41.0	6.6
New Mexico	100.0	79.5	20.5	8.2	52.7	12.0	27.1
New York	100.0	49.9	50.1	37.2	27.8	29.5	5.5
North Carolina	100.0	72.6	27.4	35.1	36.4	21.5	6.9
North Dakota	100.0	74.5	25.5	17.3	31.8	24.8	26.0
Ohio	100.0	60.5	39.5	30.8	34.5	28.1	6.6
Oklahoma	100.0	70.1	29.9	19.5	38.3	17.5	24.7
Oregon	100.0	52.0	48.0	38.4	8.0	43.5	10.2
Pennsylvania	100.0	61.9	38.1	30.2	31.0	26.5	12.3
Rhode Island	100.0	60.2	39.8	24.6	31.7	39.8	3.9
South Carolina	100.0	75.9	24.1	29.2	42.2	22.2	6.4
South Dakota	100.0	48.2	51.8	2.3	45.8	43.6	8.3
Tennessee	100.0	63.2	36.8	6.8	61.4	21.9	9.9
Texas	100.0	55.6	44.4	-	43.3	36.8	19.9
Utah	100.0	63.9	36.1	23.3	42.8	27.5	6.4
Vermont	100.0	61.6	38.4	24.2	31.0	38.2	6.6
Virginia	100.0	59.9	40.1	30.0	32.8	28.0	9.2
Washington	100.0	72.5	27.5	-	47.0	28.6	8.5
West Virginia	100.0	79.7	20.3	25.9	49.5	16.5	8.1
Wisconsin	100.0	65.9	34.1	31.5	28.7	35.3	4.5
Wyoming	100.0	61.4	38.6	-	20.8	42.7	36.5
District of Columbia	100.0	-	100.0	33.5[b]	31.4	28.9	6.4

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

[b] Includes corporation net income tax collections.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D33. State and Local Debt Outstanding, Issued, and Retired

Fiscal Years 1957-1985

($Millions)

Year	Debt Outstanding[a]			Long-Term Debt Issued	Long-Term Debt Retired
	Total	Long-Term	Short-Term		
1957	$53,039	$50,845	$2,194	$6,776	$2,716
1958	58,187	55,737	2,450	7,865	2,839
1959	64,110	61,127	2,983	8,147	3,222
1960	69,955	66,801	3,154	7,955	3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	99,512	94,204	5,309	11,249	5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	143,570	131,415	12,155	12,848	7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	219,926	200,140	19,786	21,125	10,904
1976	240,532	221,754	18,777	31,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056
1980	335,603	322,456	13,147	42,364	17,404
1981	363,892	348,330	15,562	43,819	18,929
1982	404,579	385,786	18,793	49,182	20,955
1983	454,501	435,946	18,554	72,451	26,894
1984	505,030	485,069	19,960	71,621	33,941
1985	568,442	548,859	19,583	101,164	43,509

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D34. State and Local Debt Outstanding, Issued, and Retired, by State

Fiscal Year 1985

($Millions)

State	Debt Outstanding[a]			Long-Term Debt Issued	Long-Term Debt Retired
	Total	Long-Term	Short-Term		
Total	$ 568,442	$ 548,859	$ 19,583	$ 101,164	$ 43,509
Alabama	7,740	7,646	94	827	643
Alaska	9,881	9,787	94	1,148	802
Arizona	11,819	11,475	344	2,048	790
Arkansas	3,283	3,257	27	378	173
California	50,361	49,097	1,264	12,238	2,716
Colorado	8,959	8,934	25	1,700	710
Connecticut	8,735	8,291	444	1,638	647
Delaware	2,582	2,543	38	429	376
Florida	26,071	25,677	394	6,049	1,011
Georgia	11,251	10,880	371	2,183	740
Hawaii	3,055	2,987	68	526	344
Idaho	1,147	1,119	27	91	46
Illinois	21,709	20,640	1,069	4,058	2,070
Indiana	7,146	6,871	275	1,148	498
Iowa	3,958	3,416	542	515	222
Kansas	5,994	5,842	152	1,152	956
Kentucky	10,365	10,341	23	1,622	774
Louisiana	15,313	15,234	78	2,936	792
Maine	1,963	1,934	29	256	158
Maryland	12,307	12,149	157	1,532	632
Massachusetts	15,439	14,501	938	2,939	1,418
Michigan	15,214	14,970	245	1,682	1,202
Minnesota	13,959	13,539	420	3,445	1,481
Mississippi	3,248	3,228	20	406	274
Missouri	7,249	7,052	197	1,805	898
Montana	1,884	1,871	13	200	100
Nebraska	5,958	5,925	34	712	254
Nevada	2,802	2,787	15	491	175
New Hampshire	2,485	2,425	60	426	150
New Jersey	22,629	21,008	1,622	4,828	2,224
New Mexico	3,954	3,937	17	615	408
New York	62,454	57,579	4,875	9,085	4,267
North Carolina	10,012	9,667	345	1,568	630
North Dakota	1,241	1,228	12	361	247
Ohio	16,642	15,298	1,344	2,703	1,221
Oklahoma	7,411	7,311	99	1,208	647
Oregon	9,863	9,460	403	884	500
Pennsylvania	25,197	24,469	727	3,482	2,185
Rhode Island	3,443	3,118	325	713	294
South Carolina	6,748	6,638	110	1,681	644
South Dakota	1,584	1,582	2	281	104
Tennessee	8,267	7,834	433	1,444	565
Texas	42,388	41,784	604	9,467	3,948
Utah	7,924	7,615	309	2,435	1,650
Vermont	1,226	1,203	23	185	102
Virginia	8,760	8,619	141	1,300	396
Washington	17,873	17,599	273	975	923
West Virginia	4,402	4,369	33	510	224
Wisconsin	8,822	8,481	341	1,767	756
Wyoming	2,291	2,290	1	496	206
District of Columbia	3,437	3,351	85	598	315

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D35. Cash and Security Holdings of State and Local Governments by Purpose of Holding

End of Selected Fiscal Years 1952-1985

($Millions)

		Insurance Trust Systems				Other Than Insurance Trust Systems			
Year	Total	Total	Unemployment Compensation	Employee Retirement	Other Insurance Trust Systems	Total	Long-term[a] Debt Offsets	Bond Funds[b]	All Other
1952	$ 33,959	$ 15,257	$ 7,838	$ 6,406	$ 1,014	$ 18,702	$ 3,207	c	$ 15,495
1957	48,482	22,678	8,480	12,825	1,373	25,804	4,167	$5,374	16,263
1960	56,050	26,737	6,675	18,539	1,523	29,313	5,205	5,892	18,216
1962	63,985	30,599	5,659	23,294	1,646	33,386	5,887	7,283	20,217
1964	76,306	37,034	6,643	28,639	1,752	39,272	7,577	7,773	23,922
1965	85,036	41,215	7,541	31,814	1,860	43,821	8,261	9,764	25,795
1966	95,221	46,183	8,902	35,272	2,010	49,038	9,798	10,988	28,252
1967	102,598	51,522	10,075	39,265	2,183	51,076	8,819	11,314	30,942
1968	111,428	56,984	10,922	43,681	2,382	54,444	8,685	12,511	33,247
1969	123,177	63,340	11,925	48,876	2,539	59,837	9,098	14,278	36,461
1970	133,517	70,000	12,312	54,925	2,762	63,517	9,682	13,251	40,585
1971	142,490	75,057	10,489	61,605	2,964	67,433	10,264	16,008	41,161
1972	158,626	81,036	9,029	68,760	3,247	77,590	11,258	17,671	48,661
1973	185,590	91,761	9,830	78,448	3,482	93,829	13,855	19,450	60,524
1974	212,059	102,215	10,818	87,486	3,912	109,844	15,904	23,134	70,806
1975	222,951	109,068	6,860	98,003	4,206	113,883	18,088	22,842	72,954
1976	243,304	120,216	4,440	111,333	4,443	123,088	26,048	22,131	74,909
1977	270,621	133,818	4,968	123,638	5,213	136,803	31,933	23,492	81,378
1978	318,676	154,772	7,463	140,746	6,563	163,904	43,794	26,918	93,192
1979	362,359	179,597	11,387	159,651	8,559	182,763	43,666	33,231	105,866
1980	407,815	205,697	11,971	183,696	10,030	202,118	59,529	33,206	109,382
1981	454,393	232,169	11,649	209,862	10,658	222,224	74,514	31,649	116,062
1982	506,793	262,813	6,787	243,248	12,318	243,981	83,034	32,344	128,603
1983	585,848	305,728	4,818	287,282	13,628	280,120	101,989	38,570	139,561
1984	669,293	341,717	5,735	323,008	12,974	327,576	125,449	37,516	164,611
1985	786,769	395,228	8,653	370,551	16,024	391,540	151,937	47,584	192,019

[a] Comprises cash and investment assets of sinking funds and other reserve funds that are specifically held for redemption of long-term debt.
[b] Holdings in funds or accounts established to maintain the proceeds of bond issues, pending their disbursement.
[c] Unallocable; included in "all other."
Source: Department of Commerce, Bureau of the Census.

D36. Cash and Security Holdings of State and Local Governments by Purpose of Holding and Level of Government by State

End of Fiscal Year 1985

($Millions)

State	Total			Insurance Trust Systems			Other Than Insurance Trust Systems		
	State and Local	State	Local	State and Local	State	Local	State and Local	State	Local
Total	$ 786,912.5	$ 519,014.2	$ 267,898.3	$ 395,309.5	$ 318,204.2	$ 77,105.3	$ 391,603.1	$ 200,810.0	$ 190,793.0
Alabama	8,923.0	6,920.7	2,002.2	4,784.4	4,359.3	425.1	4,138.6	2,561.4	1,577.2
Alaska	17,668.2	15,482.9	2,185.3	2,260.6	2,176.1	84.5	15,407.6	13,306.8	2,100.8
Arizona	11,390.1	6,254.3	5,135.8	5,522.4	5,090.1	432.3	5,867.7	1,164.2	4,703.5
Arkansas	4,962.9	3,596.1	1,366.8	2,217.6	2,148.8	68.7	2,745.3	1,447.3	1,298.0
California	117,381.9	65,832.7	51,549.2	65,802.4	47,339.0	18,463.4	51,579.5	18,493.6	33,085.8
Colorado	12,357.0	7,059.8	5,297.3	5,818.1	4,810.4	1,007.7	6,539.0	2,249.4	4,289.6
Connecticut	8,671.7	6,635.8	2,035.9	4,146.1	3,180.5	965.5	4,525.6	3,455.2	1,070.4
Delaware	2,449.3	1,925.9	523.4	1,039.4	993.6	45.7	1,409.9	932.2	477.7
Florida	29,471.7	13,748.2	15,723.5	10,126.9	8,342.9	1,784.0	19,344.8	5,405.3	13,939.4
Georgia	14,414.4	8,959.8	5,454.6	7,171.8	6,411.4	760.3	7,242.6	2,548.3	4,694.3
Hawaii	4,122.7	3,834.0	288.7	2,435.5	2,435.5	-	1,687.2	1,398.5	288.7
Idaho	2,160.2	1,857.6	302.6	816.9	813.8	3.0	1,343.4	1,043.7	299.6
Illinois	31,968.5	16,125.1	15,843.4	16,337.3	9,735.2	6,602.1	15,631.2	6,389.9	9,241.3
Indiana	7,957.4	5,693.4	2,264.0	3,122.2	3,108.7	13.5	4,835.2	2,584.7	2,250.5
Iowa	6,083.4	4,158.7	1,924.7	2,974.5	2,580.5	393.9	3,108.9	1,578.1	1,530.7
Kansas	5,982.6	3,166.8	2,815.7	2,490.1	2,305.7	184.4	3,492.5	861.1	2,631,3
Kentucky	7,712.7	6,301.6	1,411.1	3,692.2	3,437.6	254.6	4,020.6	2,864.0	1,156.6
Louisiana	13,282.6	8,574.3	4,708.3	4,487.5	4,072.4	415.1	8,795.1	4,501.9	4,293.2
Maine	2,331.6	2,035.2	296.5	859.7	859.7	-	1,471.9	1,175.5	296.5
Maryland	12,087.0	8,183.9	3,903.1	6,441.0	4,919.5	1,521.5	5,646.1	3,264.4	2,381.7
Massachusetts	15,175.9	10,247.3	4,928.6	5,743.7	3,534.2	2,209.5	9,432.3	6,713.1	2,719.2
Michigan	29,270.7	18,589.2	10,681.5	17,021.4	11,568.3	5,453.0	12,249.4	7,020.9	5,228.5
Minnesota	17,976.8	11,586.6	6,390.2	7,563.5	6,368.9	1,194.6	10,413.3	5,217.7	5,195.6
Mississippi	4,401.5	3,429.5	972.0	2,502.2	2,456.1	46.2	1,899.3	973.4	925.8
Missouri	12,258.8	8,074.8	4,184.0	5,790.0	4,494.4	1,295.6	6,468.8	3,580.4	2,888.5
Montana	3,169.3	2,597.6	571.8	1,025.4	1,024.6	.8	2,143.9	1,572.9	571.0

Continued

D36. Cash and Security Holdings of State and Local Governments by Purpose of Holding and Level of Government by State (continued)

End of Fiscal Year 1985

($Millions)

	Total			Insurance Trust Systems			Other Than Insurance Trust Systems		
State	State and Local	State	Local	State and Local	State	Local	State and Local	State	Local
Nebraska	4,039.3	1,800.3	2,239.0	956.1	522.0	434.1	3,083.1	1,278.2	1,804.9
Nevada	4,110.5	3,243.2	867.3	2,115.9	2,115.9	-	1,994.6	1,127.3	867.3
New Hampshire	1,864.2	1,566.6	297.6	815.8	813.0	2.7	1,048.4	753.6	294.9
New Jersey	25,214.5	20,678.4	4,536.1	12,705.0	12,667.4	37.6	12,509.6	8,011.0	4,498.6
New Mexico	8,473.8	7,410.6	1,063.2	2,108.5	2,107.5	1.0	6,365.3	5,303.1	1,062.2
New York	95,005.7	60,419.0	34,586.7	64,931.1	42,173.4	22,757.7	30,074.6	18,245.6	11,829.0
North Carolina	14,591.9	11,190.4	3,401.5	8,862.4	8,804.7	57.8	5,729.5	2,385.7	3,343.7
North Dakota	2,364.5	1,872.1	492.4	633.0	598.0	35.0	1,731.5	1,274.0	457.4
Ohio	37,137.6	31,057.3	6,080.2	26,071.4	25,613.6	457.8	11,066.1	5,443.7	5,622.4
Oklahoma	10,209.2	6,945.6	3,263.5	3,074.3	2,939.0	135.3	7,134.8	4,006.6	3,128.2
Oregon	13,785.1	11,552.1	2,232.9	4,558.7	4,549.8	8.9	9,226.3	7,002.3	2,224.0
Pennsylvania	27,247.5	18,842.2	8,405.3	15,828.8	13,600.9	2,227.9	11,418.7	5,241.3	6,177.4
Rhode Island	3,304.2	2,953.4	350.7	1,255.4	1,109.8	145.6	2,048.8	1,843.7	205.1
South Carolina	8,397.7	7,175.4	1,222.3	5,087.8	5,055.3	32.5	3,309.9	2,120.1	1,189.8
South Dakota	2,470.1	2,024.5	445.6	668.8	636.3	32.5	1,801.2	1,388.2	413.1
Tennessee	10,787.1	6,550.5	4,236.7	5,408.1	4,263.4	1,144.7	5,379.0	2,287.1	3,092.0
Texas	51,145.0	30,617.3	20,527.7	18,029.1	15,802.1	2,227.0	33,115.9	14,815.2	18,300.7
Utah	7,043.0	3,693.0	3,350.0	1,971.1	1,971.1	-	5,071.9	1,721.9	3,350.0
Vermont	1,326.6	1,135.9	190.6	410.5	392.2	18.3	916.0	743.7	172.3
Virginia	13,460.2	9,155.5	4,304.7	5,798.6	4,461.7	1,336.9	7,661.7	4,693.8	2,967.8
Washington	14,725.8	9,585.3	5,140.5	8,700.1	8,219.9	480.1	6,025.7	1,365.3	4,660.4
West Virginia	5,302.6	3,622.5	1,680.2	2,208.2	2,175.1	33.1	3,094.4	1,447.4	1,647.1
Wisconsin	15,256.6	11,144.8	4,111.8	9,462.3	8,242.1	1,220.2	5,794.3	2,902.7	2,891.6
Wyoming	4,571.6	3,906.7	664.9	811.7	802.2	9.5	3,759.9	3,104.5	655.4
District of Columbia	1,446.3	-	1,446.3	643.7	-	643.7	802.6	-	802.6

Source: Department of Commerce, Bureau of the Census.

D37. New State and Local Security Issues by Type and Use of Proceeds

Calendar Years 1980-1986

($Millions)

Type or Use	1980	1981	1982	1983	1984	1985	1986
All issues, new and refunding, total[a]	$ 48,367	$ 47,732	$ 79,138	$ 86,421	$ 106,641	$ 214,189	$ 147,011
			Type of Issue				
General obligation	14,100	12,394	21,094	21,566	26,485	52,622	46,346
Revenue	34,267	35,338	58,044	64,855	80,156	161,567	100,664
			Type of Issuer				
State	5,304	5,288	8,438	7,140	9,129	13,004	14,474
Special district and statutory authority[b]	26,972	27,499	45,060	51,297	63,550	134,363	89,997
Municipalities, counties, townships, school districts	16,090	14,945	25,640	27,984	33,962	78,754	42,541
Issues for new capital, total	46,736	46,530	74,804	72,441	94,050	156,050	83,490
			Use of Proceeds				
Education	4,572	4,547	6,482	8,099	7,553	16,658	16,948
Transportation	2,621	3,447	6,256	4,387	7,552	12,070	11,666
Utilities and conservation	8,149	10,037	14,259	13,588	17,844	26,852	35,383
Social welfare	19,958	12,729	26,635	26,910	29,928	63,181	17,332
Industrial aid	3,974	7,651	8,349	7,821	15,415	12,892	5,594
Other purposes	7,462	8,119	12,822	11,637	15,758	24,398	47,433

[a] Par amounts of long-term issues based on date of sale.

[b] Includes school districts beginning April 1986.

Source: Public Securities Administration and Securities Data Company.

D38. State and Municipal Bond Election Results

Calendar Years 1947-1986

Year	Amount ($Millions)		Percent of Total	
	Approved	Defeated	Approved	Defeated
1947	$ 1,870.0	$ 165.0	92 %	8 %
1948	1,449.7	657.5	69	31
1949	2,217.3	413.3	84	16
1950	1,537.5	498.0	76	24
1951	2,249.6	301.2	88	12
1952	2,284.0	458.3	84	16
1953	1,851.6	388.8	83	17
1954	2,781.9	544.2	84	16
1955	2,885.7	1,524.5	65	35
1956	4,642.5	665.7	87	13
1957	2,733.4	806.8	77	23
1958	3,728.5	1,263.8	75	25
1959	2,752.9	1,087.6	72	28
1960	5,917.0	1,007.9	85	15
1961	2,544.3	1,263.6	67	33
1962	4,263.6	1,850.4	70	30
1963	3,626.9	2,156.8	63	37
1964	5,715.4	1,582.9	78	22
1965	5,611.7	2,095.5	73	27
1966	6,515.8	1,944.8	77	23
1967	7,365.2	2,549.7	74	26
1968	8,686.1	7,549.9	54	46
1969	4,286.5	6,534.0	40	60
1970	5,366.4	3,194.0	63	37
1971	3,142.8	5,862.4	35	65
1972	7,875.5	4,445.9	64	36
1973	6,306.0	5,800.8	52	48
1974	8,021.4	4,865.4	62	38
1975	3,392.3	8,184.2	29	71
1976	5,087.0	3,574.5	59	41
1977	6,092.0	2,929.1	67	33
1978	8,421.3	4,842.3	64	36
1979	6,148.1	2,518.8	71	29
1980	6,279.6	2,560.7	71	29
1981	5,029.2	3,765.9	57	42
1982	8,885.2	1,797.2	83	17
1983	7,162.2	4,557.3	61	39
1984	10,628.4	2,490.2	81	19
1985	9,156.0	1,846.0	83	17
1986	13,371.0	2,805.0	83	17

Source: The Bond Buyer.

D39. Income and Expenditure of All Public and Private Institutions of Higher Education[a]

Selected School Years 1953-54 — 1984-85[b]

($Millions)

	Public and Private Institutions			Publicly Controlled Institutions		
Item	1953-54	1975-76	1984-85	1953-54	1975-76	1984-85
Total current income	$ 2,966.3	$ 39,703.2	$ 92,472.7	$ 1,651.4	$ 26,834.9	$ 59,794.2
From public sources	1,259.3	20,355.1	41,479.3	1,033.1	17,463.9	35,454.0
Federal	419.5	6,477.2	11,509.1	217.0	4,001.1	6,309.8
State	751.6	12,260.9	27,583.0	729.7	11,963.3	26,965.4
Local	88.2	1,617.0	2,387.2	86.4	1,499.5	2,178.8
Student fees and tuition	554.2	8,171.9	21,283.3	148.1	3,477.6	8,647.6
Endowment income	127.5	687.5	2,096.3	14.7	97.0	342.8
Private gifts and grants	191.3	1,917.0	4,896.3	38.6	616.4	1,845.6
Sales and services	775.2	7,687.4	19,701.9	390.5	4,686.2	11,967.5
Educational activities	165.5	645.4	2,126.9	93.8	423.3	1,424.9
Auxiliary enterprises	576.8	4,547.6	10,100.4	286.3	2,889.5	6,296.3
Hospitals	d	2,494.3	7,474.6	d	1,373.4	4,246.3
Other	32.9	-	-	10.4	-	-
Miscellaneous	58.8	884.3	3,015.5	26.6	493.8	1,536.6
Total current expenditures	2,902.5	38,903.2	89,951.3	1,597.5	26,184.0	58,314.6
Current general expenses	2,363.1	30,598.7	70,061.3	1,324.9	21,283.0	46,873.5
Instruction	966.8	13,094.9	28,777.2	555.5	9,516.0	20,287.4
Research	374.9	3,287.4	7,551.9	203.2	2,154.4	5,119.2
Administration	290.5	3,615.4	8,587.2	124.2	2,364.8	5,191.7
Libraries	73.4	1,223.7	2,361.8	39.2	824.7	1,557.5
Extension and public service	114.7	1,238.6	2,861.1	108.3	1,035.7	2,316.3
Plant operation and maintenance	280.0	3,083.0	7,345.5	156.8	2,158.4	5,040.9
Scholarships and fellowships	74.8	1,635.9	3,670.4	25.1	798.5	1,374.8
Other	188.0	3,419.8	8,906.3	112.6	2,430.5	5,985.8
Other current expenses	539.3	8,304.4	19,889.9	272.4	4,900.9	11,441.1
Auxiliary enterprises	539.3	4,476.8	10,012.2	227.4	2,828.1	6,431.6
Hospitals	d	2,695.6	8,010.1	d	1,609.7	4,914.6
Other	-	1,132.0	1,867.6	-	463.1	94.9

[a] Includes junior colleges.

[b] Data for 1953-54 include Alaska, Canal Zone, Guam, Hawaii, Puerto Rico, and the Virgin Islands; 1973-74 and 1984-85 data are for 50 states and the District of Columbia.

[c] Includes miscellaneous income.

[d] Included in miscellaneous general income and expenditures.

[e] Consists of income and expenditure of independent operations.

Source: Department of Education, National Center for Education Statistics.

D40. Higher Education Enrollments and College-Age Population

School Years 1963-64 to 1989-90, Actual and Projected[a]

(Thousands)

School Year	College-age Population[b] (age 18-24)	Fall Enrollment in Institutions of Higher Education		
		Total	Publicly Controlled	Privately Controlled
1963-64	18,268	4,766	3,066	1,700
1964-65	18,783	5,280	3,468	1,812
1965-66	20,293	5,921	3,970	1,951
1966-67	21,376	6,390	4,349	2,041
1967-68	22,327	6,912	4,816	2,096
1968-69	22,883	7,513	5,431	2,082
1969-70	23,723	8,005	5,897	2,108
1970-71	24,712	8,581	6,428	2,153
1971-72	25,874	8,949	6,804	2,144
1972-73	26,076	9,215	7,071	2,144
1973-74	26,635	9,602	7,420	2,183
1974-75	27,233	10,224	7,989	2,235
1975-76	28,005	11,185	8,835	2,350
1976-77	28,645	11,012	8,653	2,359
1977-78	29,174	11,286	8,847	2,437
1978-79	29,622	11,259	8,784	2,475
1979-80	30,048	11,570	9,037	2,533
1980-81	30,350	12,097	9,457	2,640
1981-82	30,428	12,372	9,647	2,725
1982-83	30,283	12,426	9,696	2,730
1983-84	29,943	12,465	9,683	2,782
1984-85	29,390	12,242	9,477	2,765
1985-86	28,741	12,247	9,479	2,768
1986-87	27,973	12,398	9,600	2,798
1987-88	27,246	12,300	9,500	2,800
1988-89	26,783	12,310	9,570	2,740
1989-90	26,375	12,360	9,630	2,730

[a] Beginning 1987-88 data are projected.

[b] As of July 1 preceding the school year; data include armed forces overseas.

Source: Department of Education, National Center for Education Statistics; Department of Commerce, Bureau of the Census.

D41. Capital Outlay of State and Local Governments by Major Function

Selected Fiscal Years 1952-1985

($Millions)

Year	Total[a]	Local Schools	Institutions of Higher Education	Highways	Health and Hospitals	Sewerage	Housing and Urban Development	Parks and Recreation[b]	Utilities[b,c]
1952	$ 7,436	$ 1,421	$ 266	$ 2,700	$ 387	$ 442	$ 629	$ 63	$ 677
1957	12,616	2,715	514	5,211	355	644	283	156	1,330
1960	15,104	2,903	759	6,340	405	767	557	235	1,407
1962	16,791	3,026	949	6,978	407	886	781	269	1,481
1964	19,087	3,042	1,465	7,959	418	1,095	729	332	1,631
1965	20,535	3,287	1,445	8,324	494	1,107	794	360	2,190
1966	22,330	3,879	1,854	8,598	550	1,202	913	378	2,099
1967	24,233	3,966	2,436	9,444	610	1,069	933	418	1,972
1968	25,731	3,967	2,574	9,716	736	1,107	1,024	451	2,246
1969	28,240	4,479	2,646	10,273	761	1,207	1,238	581	2,551
1970	29,650	4,658	2,705	10,762	790	1,385	1,319	684	2,437
1971	33,137	4,845	2,926	11,888	1,046	1,744	1,635	747	2,656
1972	34,627	4,833	2,980	12,340	1,208	2,202	1,665	773	3,017
1973	35,272	4,856	2,731	11,459	1,065	2,428	1,911	863	3,656
1974	38,084	5,108	2,812	12,152	1,374	2,640	2,037	1,060	3,994
1975	44,824	6,532	2,834	13,646	1,781	3,569	1,821	1,261	4,846
1976	46,531	6,547	3,007	14,209	1,843	3,955	1,398	1,314	5,355
1977	45,154	5,681	2,813	12,554	2,150	4,660	1,324	1,612	6,952
1978	44,769	5,709	2,593	12,898	1,878	4,366	1,439	1,552	6,597
1979	53,196	6,370	2,781	15,567	1,984	5,619	1,685	1,791	8,357
1980	62,894	7,362	2,972	19,133	2,443	6,272	2,248	2,023	9,933
1981	67,596	7,441	3,474	19,334	2,559	6,911	2,689	2,072	11,562
1982	66,802	6,864	3,696	18,178	2,503	5,922	3,259	2,029	12,484
1983	67,984	7,200	3,403	18,627	2,710	5,806	2,921	2,100	12,870
1984	70,748	7,258	3,855	20,366	2,380	5,664	3,104	1,962	12,599
1985	79,390	8,848	4,629	23,900	2,745	5,926	3,212	2,196	13,435

[a] Includes functions not shown separately.

[b] Prior to 1977 data apply to local governments only; state governments included beginning 1977.

[c] Electric power, water supply, transit, and gas supply.

Source: Department of Commerce, Bureau of the Census.

D42. Capital Outlay of State and Local Governments by Major Function and State

Fiscal Year 1985

($Millions)

State	Total[a]	Local Schools	Institutions of Higher Learning	Highways	Health and Hospitals	Sewerage and Sanitation	Water Supply Systems	Other Utility Systems[b]
Total	$ 79,930.0	$ 8,847.9	$ 4,629.3	$ 23,900.1	$ 2,745.5	$ 6,643.3	$ 4,160.0	$ 9,274.7
Alabama	1,278.5	179.0	94.5	430.8	90.5	64.7	70.0	29.6
Alaska	1,462.3	223.3	65.0	327.3	34.5	71.2	109.8	173.1
Arizona	1,834.6	266.3	65.0	537.4	4.2	151.2	118.6	305.7
Arkansas	598.9	203.3	48.2	191.3	17.1	20.1	27.1	6.2
California	7,831.3	554.9	746.4	1,455.1	269.2	648.6	619.7	808.9
Colorado	1,522.6	218.6	57.6	330.8	56.6	154.9	149.1	106.9
Connecticut	831.2	60.6	18.8	288.7	14.6	81.2	34.0	53.4
Delaware	216.1	12.7	30.3	88.7	2.0	11.1	6.4	3.5
Florida	4,668.8	639.9	189.6	1,121.5	298.7	212.6	512.3	527.7
Georgia	2,495.7	209.0	108.6	726.3	131.7	89.2	141.2	707.3
Hawaii	369.3	29.1	25.9	68.7	10.7	24.3	24.9	11.0
Idaho	315.1	43.5	22.5	161.3	4.5	28.2	7.3	1.7
Illinois	3,430.5	258.1	147.5	1,392.5	46.9	225.3	167.9	148.7
Indiana	1,240.6	210.4	93.9	441.4	27.7	98.2	19.4	57.6
Iowa	1,061.6	93.3	95.1	518.3	50.9	121.7	26.5	22.7
Kansas	815.3	103.5	45.2	374.4	19.6	66.4	56.8	18.0
Kentucky	908.7	130.4	58.0	423.2	18.3	36.5	29.8	11.5
Louisiana	1,438.6	163.0	60.4	653.2	36.8	137.0	34.9	25.4
Maine	237.2	38.3	1.9	106.7	1.2	32.8	10.6	1.6
Maryland	1,554.7	113.7	77.5	562.1	13.5	123.3	31.3	71.6
Massachusetts	1,822.2	125.8	138.6	328.2	48.5	163.5	83.6	396.7
Michigan	1,889.2	194.9	213.8	514.7	149.1	114.6	54.7	43.5
Minnesota	1,731.1	208.8	80.3	682.4	61.7	101.6	30.1	114.2
Mississippi	585.0	52.9	26.5	288.1	29.3	29.4	39.4	6.6
Missouri	1,271.4	138.4	55.0	528.5	50.1	101.6	40.0	41.7
Montana	401.2	34.9	11.3	197.5	5.2	28.8	11.8	0.2
Nebraska	707.5	59.5	38.7	271.1	17.2	24.5	15.6	195.9
Nevada	446.8	24.0	8.4	168.9	5.8	40.8	22.9	0.6
New Hampshire	226.1	21.0	7.8	103.3	1.7	19.0	5.3	0.0
New Jersey	1,837.0	197.4	87.3	771.3	49.9	173.3	41.7	136.8
New Mexico	690.7	126.7	59.5	228.7	24.7	66.6	23.3	5.7
New York	7,236.0	531.4	200.1	1,629.1	228.9	987.3	129.0	1,559.0
North Carolina	1,692.0	183.4	132.7	411.8	57.2	94.0	130.9	341.6
North Dakota	296.2	28.3	23.5	161.6	3.3	14.3	8.4	1.1
Ohio	2,560.1	300.3	203.4	849.2	88.2	347.7	97.1	73.2
Oklahoma	1,218.9	241.9	58.3	325.5	54.6	125.6	110.6	116.8
Oregon	882.1	62.2	46.9	339.0	13.6	71.4	40.5	109.4
Pennsylvania	2,491.8	274.6	100.0	807.7	172.6	149.5	75.2	203.5
Rhode Island	237.5	7.7	13.3	99.9	8.0	43.9	1.3	3.6
South Carolina	838.2	148.7	59.3	204.9	58.7	66.6	57.4	62.7
South Dakota	405.4	22.4	6.7	146.3	1.0	21.6	83.0	3.2
Tennessee	1,329.4	158.7	67.0	525.3	78.0	117.1	51.9	119.4
Texas	6,357.7	1,213.1	456.5	1,502.5	192.2	546.6	489.3	838.9
Utah	1,740.4	124.8	56.2	303.2	21.2	35.1	48.3	964.9
Vermont	156.9	9.1	15.6	62.0	0.9	13.6	8.4	16.2
Virginia	1,438.9	116.4	108.4	548.1	30.6	163.2	81.2	31.1
Washington	2,351.5	201.5	95.9	722.9	90.3	248.3	61.6	455.1
West Virginia	505.2	74.0	20.2	283.7	7.3	18.0	22.1	2.7
Wisconsin	1,402.9	97.4	154.5	391.8	26.3	269.2	50.8	46.9
Wyoming	550.5	91.7	25.5	241.9	16.6	30.9	30.6	8.0
District of Columbia	518.7	24.7	6.0	61.1	3.5	17.8	17.0	283.5

[a] Includes amounts for categories not shown.

[b] Electric, gas supply, and transit systems.

Source: Department of Commerce, Bureau of the Census.

D43. Public Assistance Payments by Type of Program[a]

All Governments

Calendar Years 1936-1985[b]

($Millions)

		Money Payments[c]						
Year	Total Money and Medical Payments	Total Money Payments	Old-Age Assistance[e]	Aid to the Blind[e]	Aid to the Permanently and Totally Disabled[e,f]	Aid to Families with Dependent Children	General Assistance	Medical Vendor Payments[d]
1936	$ 655.1	$ 655.1	$ 155.5	$ 12.8	-	$ 49.7	$ 437.1	-
1937	802.9	802.9	309.6	16.2	-	70.5	406.7	-
1938	987.0	987.0	394.9	19.0	-	97.6	475.6	-
1939	1,050.8	1,050.8	433.5	20.4	-	114.8	482.1	-
1940	1,020.1	1,020.1	475.7	21.8	-	133.8	392.2	-
1941	989.4	989.4	540.1	22.9	-	153.3	273.2	-
1942	956.8	956.8	593.4	24.6	-	158.4	180.4	-
1943	926.3	926.3	650.0	25.0	-	140.4	110.9	-
1944	940.4	940.4	690.7	25.3	-	135.1	89.3	-
1945	987.9	987.9	726.6	26.6	-	149.6	86.3	-
1946	1,179.3	1,179.3	819.8	30.7	-	208.4	120.4	-
1947	1,480.8	1,480.8	986.4	36.2	-	294.0	164.2	-
1948	1,730.7	1,730.7	1,128.2	41.3	-	362.8	198.5	-
1949	2,175.0	2,175.0	1,372.9	48.4	-	472.4	281.3	-
1950	2,354.5	2,354.5	1,461.6	52.7	$ 8.0	551.7	292.8	-
1951	2,382.8	2,279.6	1,427.6	54.5	54.3	548.8	194.5	$ 103.2
1952	2,451.0	2,311.5	1,462.9	59.5	81.5	538.0	169.5	139.5
1953	2,539.9	2,374.2	1,513.3	63.6	102.0	544.0	151.3	165.7
1954	2,642.7	2,451.8	1,497.6	65.2	119.8	573.1	196.0	190.9
1955	2,748.1	2,516.6	1,490.4	68.0	135.2	617.8	214.0	231.5
1956	2,853.1	2,584.2	1,529.0	72.9	150.1	634.9	197.2	268.9
1957	3,090.3	2,788.2	1,609.4	78.7	172.2	716.8	211.1	302.1
1958	3,426.5	3,068.7	1,647.4	81.5	196.6	839.9	303.3	357.8
1959	3,657.7	3,200.8	1,620.7	83.6	217.3	937.2	342.0	456.9
1960	3,798.9	3,276.7	1,629.5	86.2	237.4	1,000.8	322.5	522.2
1961	4,115.2	3,426.9	1,571.3	84.7	256.9	1,156.8	356.0	688.3
1962	4,456.1	3,531.1	1,571.2	84.0	282.7	1,298.8	292.7	925.0
1963	4,731.3	3,666.6	1,615.0	85.3	318.9	1,365.9	279.6	1,064.7
1964	5,097.9	3,842.8	1,613.0	86.6	357.9	1,510.4	272.7	1,255.1
1965	6,134.9	4,022.9	1,600.7	85.1	417.7	1,660.2	259.2	2,112.0
1966	7,066.9	4,334.4	1,633.7	85.6	487.3	1,863.9	263.9	2,732.5
1967	8,591.8	4,956.6	1,702.1	87.7	574.6	2,266.4	325.8	3,635.2
1968	10,311.4	5,694.6	1,676.6	88.9	658.6	2,849.3	421.2	4,616.8
1969	12,168.8	6,668.8	1,752.7	92.2	788.1	3,563.4	472.4	5,500.0
1970	14,752.7	8,431.9	1,862.4	98.3	999.9	4,853.0	618.3	6,320.8
1971	18,198.5	10,143.4	1,888.9	100.8	1,189.6	6,203.5	760.6	8,055.1
1972	20,141.7	11,022.6	1,876.8	105.5	1,390.5	6,909.3	740.5	9,119.1
1973	21,707.0	11,358.0	1,743.5	104.4	1,609.6	7,212.0	688.5	10,349.0
1974	21,367.2	8,749.7	4.7	.1	2.9	7,916.6	825.4	12,619.5
1975	25,454.9	10,356.9	4.6	.1	3.0	9,211.0	1,138.2	15,098.0
1976	28,228.4	11,376.4	4.8	.1	3.1	10,140.5	1,227.9	16,852.0
1977	30,707.8	11,849.8	4.9	.1	3.4	10,603.8	1,237.6	18,858.0
1978	33,062.8	11,944.8	5.1	.1	3.8	10,730.4	1,205.4	21,118.0
1979	36,658.3	12,318.3	9.4	.2	9.1	11,068.9	1,230.7	24,340.0
1980	42,062.2	13,935.2	8.9	.1	8.7	12,475.2	1,442.3	28,127.0
1981	45,256.1	13,001.1	9.4	.2	10.4	12,981.1	n.a.	32,255.0
1982	47,773.9	12,895.9	8.0	.1	9.9	12,877.9	n.a.	34,878.0
1983	51,533.0	13,856.0	7.9	.1	9.8	13,838.2	n.a.	37,677.0
1984	54,798.7	14,522.7	7.8	.1	10.1	14,504.7	n.a.	40,276.0
1985	58,898.9	15,213.9	7.6	.1	10.4	15,195.8	n.a.	43,685.0

---

[a] Does not include insurance programs; also excludes expenditures for administration, services, and training.

[b] Data include Guam beginning July 1959, Puerto Rico and Virgin Islands beginning October 1950, Alaska and Hawaii beginning 1943.

[c] Includes payments under programs not shown separately; emergency assistance payments beginning 1968; and, for 1968 through 1971, payments for institutional services in intermediate-care facilities.

[d] Includes payments under categorical programs and general assistance. Except for general assistance, these programs were initiated in October 1950. Also includes payments under medical assistance for the aged, initiated in October 1960 (terminated in 1969), and medical assistance, initiated in 1966. Beginning 1972, includes institutional services in intermediate-care facilities, previously included under money payments. Data for 1980 and thereafter are not strictly comparable to prior years.

[e] Superseded by supplemental security income program, beginning January 1974. Data for 1974 and thereafter are for Guam, Puerto Rico, and the Virgin Islands.

[f] Program initiated in October 1950.

Source: Department of Health and Human Services; Social Security Administration and Health Care Financing Administration.

D44. Benefit Payments under Major Public Assistance Programs by Program and State

Selected Calendar Years 1970-1985[a]

($Millions)

	Aid for Families with Dependent Children (AFDC)					Medical Assistance		
State	1970	1975	1980	1984	1985	1975	1980	1985
Total[b]	$ 4,853	$ 9,211	$ 12,475	$ 14,505	$ 15,196	$ 12,292	$ 23,311	$ 37,522
Alabama	26	59	84	72	70	131	263	375
Alaska	6	13	27	36	42	9	28	66
Arizona	22	32	40	67	65	-	-	-
Arkansas	15	50	51	40	43	93	235	358
California	853	1,349	2,328	3,207	3,427	1,491	2,728	4,045
Colorado	44	75	81	106	100	98	182	316
Connecticut	68	130	209	225	223	161	350	595
Delaware	9	22	32	28	26	15	45	71
Florida	64	118	203	248	249	173	392	943
Georgia	78	136	138	198	200	256	462	760
Hawaii	21	60	91	82	77	37	109	140
Idaho	11	18	24	20	19	24	52	76
Illinois	275	773	722	840	881	682	1,192	1,653
Indiana	40	105	139	153	153	172	354	747
Iowa	43	95	144	159	160	82	230	360
Kansas	38	61	87	86	86	102	197	256
Kentucky	49	119	136	136	138	100	296	540
Louisiana	55	98	124	147	156	143	415	725
Maine	22	48	60	70	81	60	131	232
Maryland	74	144	214	232	244	187	322	584
Massachusetts	212	415	510	406	426	494	1,009	1,433
Michigan	206	655	1,063	1,205	1,194	623	1,072	1,517
Minnesota	74	134	207	291	309	255	590	1,001
Mississippi	18	32	61	57	64	94	211	274
Missouri	57	130	182	195	198	99	295	525
Montana	8	13	19	28	33	29	62	96
Nebraska	16	27	42	56	59	54	109	167
Nevada	5	9	11	10	13	16	45	66
New Hampshire	8	24	27	21	20	28	72	118
New Jersey	265	437	560	494	499	366	756	1,145
New Mexico	22	32	42	51	51	29	70	148
New York	947	1,448	1,623	1,954	2,029	2,955	4,543	7,588
North Carolina	50	121	155	149	167	163	401	647
North Dakota	8	12	16	18	19	23	47	117
Ohio	152	405	561	732	773	366	809	1,767
Oklahoma	45	67	92	85	91	141	265	460
Oregon	50	97	147	101	111	74	179	239
Pennsylvania	361	610	771	730	751	709	1,058	1,797
Rhode Island	29	47	72	70	75	72	160	250
South Carolina	15	46	72	76	95	76	258	309
South Dakota	11	20	19	17	18	22	55	94
Tennessee	53	85	85	84	92	123	380	578
Texas	92	146	134	197	241	461	981	1,414
Utah	20	34	48	50	52	31	80	110
Vermont	9	21	32	38	38	31	59	89
Virginia	55	135	160	165	173	160	359	547
Washington	91	138	251	303	340	176	329	584
West Virginia	34	44	60	26	94	29	104	173
Wisconsin	61	193	353	533	568	361	687	942
Wyoming	3	5	9	13	14	5	14	28
District of Columbia	32	92	92	75	76	94	168	312

[a] Data for 1985 are preliminary.

[b] Includes amounts for Puerto Rico, Guam, and Virgin Islands not shown separately.

Source: Department of Health and Human Services.

D45. Revenue, Expenditures, and Debt on Public Highways and Toll Roads

Selected Calendar Years 1954-1985[a]

($Millions)

Item	1954	1959	1965	1985
A. Current Revenue Collections				
Total current revenue	$ 5,565	$ 9,168	$ 13,368	$ 54,579
Federal government	700	2,428	6,079	14,929
Highway user taxes	-	2,245	3,779	11,571
All other	700	183	300	3,358
State agencies and D.C.	3,518	5,007	7,037	27,525
Highway user taxes	3,244	4,428	6,076	21,310
Tolls	167	396	607	1,973
All other	107	183	354	4,242
Counties and townships	584	743	898	4,290
Property taxes and assessments	420	512	571	1,880
General revenue and all other	150	211	308	2,360
Tolls	14	20	19	50
Municipalities	763	990	354	7,835
Property taxes and assessments	222	389	528	1,420
General revenue and all other	498	547	749	6,220
Tolls	43	54	77	195
B. Expenditures by Road Systems				
Total expenditures	6,580	10,277	13,456	54,393
Capital outlay	4,110	6,657	8,368	26,888
State highways	3,020	5,162	6,293	18,882
Toll facilities only	n.a.	n.a.	214	n.a.
Local roads and streets	1,015	1,392	1,677	7,377
Toll facilities only	n.a.	n.a.	15	n.a.
Not classified by systems[b]	75	103	169	629
Maintenance	1,804	2,481	3,289	16,032
State highways	659	914	1,328	6,385
Local roads and streets	1,138	1,542	1,943	9,507
Not classified by systems[b]	7	25	18	140
Administrative, research, and public safety	437	760	1,275	9,367
Interest on debt	229	379	524	2,106
C. Long-term Obligations Issued, Redeemed, and Outstanding				
Obligations issued[c]	2,684	1,158	1,070	5,279
State	2,317	669	586	3,404
County and other local rural units	94	153	169	875
Municipal	273	336	315	1,000
Obligations redeemed[c]	433	610	855	2,553
State	168	308	459	1,580
County and other local rural units	109	92	123	262
Municipal	156	210	273	711
Obligations outstanding, end of year	8,905	12,576	15,316	30,690
State	6,164	9,004	10,905	19,990
County and other local rural units	911	1,186	1,363	3,544
Municipal	1,830	2,386	3,048	7,156

---

[a] Data prior to 1985 are not strictly comparable. Federal and state data are for calendar years; local data are for varying fiscal years.

[b] In 1954, includes data for Alaska, Hawaii, and Puerto Rico; thereafter, Puerto Rico only.

[c] Refunding issues and redemptions by refunding are excluded.

Source: Department of Transportation, Federal Highway Administration.

D46. Full-Time Employment of State and Local Governments Per 10,000 Population by Function and State

October 1985

State	All Functions*	Higher Education	Elementary and Secondary School Education	Hospitals	Highways	Police Protection	Fire Protection	Correction
Total	442.6	41.7	163.8	39.7	21.8	25.5	9.7	14.3
Alabama	460.0	52.4	162.4	60.9	25.9	21.3	9.5	11.4
Alaska	756.9	54.1	240.1	14.0	73.8	29.4	9.5	19.5
Arizona	426.9	51.0	158.4	10.8	19.5	28.1	9.8	17.5
Arkansas	431.2	40.8	178.5	42.3	28.8	19.2	6.8	9.7
California	396.1	47.2	126.7	31.4	12.3	27.0	10.7	14.0
Colorado	442.4	46.1	168.8	34.1	22.8	26.6	9.6	10.5
Connecticut	427.6	31.5	173.1	34.2	25.4	25.9	12.6	14.6
Delaware	487.7	65.8	163.4	24.0	28.7	24.6	4.4	22.5
Florida	423.0	30.3	154.4	37.9	17.9	28.9	11.6	18.5
Georgia	509.2	36.6	186.2	93.2	22.3	23.3	11.3	16.7
Hawaii	453.2	41.5	150.3	26.1	17.5	26.4	13.6	9.7
Idaho	426.2	47.3	173.3	33.2	29.6	22.6	5.9	7.8
Illinois	400.8	37.2	146.9	27.5	16.7	31.9	10.3	12.2
Indiana	411.7	45.6	164.4	42.6	19.8	20.4	9.3	11.5
Iowa	448.4	57.9	180.9	46.0	29.7	18.8	5.7	9.3
Kansas	490.5	62.6	195.5	38.8	33.8	24.0	8.9	12.0
Kentucky	402.0	41.8	158.0	24.0	25.8	19.3	6.6	14.3
Louisiana	504.0	45.1	178.7	66.2	28.4	25.2	9.0	17.7
Maine	426.0	31.7	188.3	21.0	35.9	20.8	8.7	9.5
Maryland	443.2	43.0	154.9	20.3	23.0	28.5	11.9	19.9
Massachusetts	432.8	24.9	162.9	47.8	18.3	26.6	20.4	12.3
Michigan	413.7	46.5	169.4	33.8	15.1	23.5	7.1	12.6
Minnesota	411.8	43.9	154.1	38.4	26.8	18.2	4.5	8.7
Mississippi	495.6	54.4	186.8	80.3	29.4	18.5	8.7	10.4
Missouri	407.6	30.1	159.8	42.2	22.6	26.6	9.0	10.5
Montana	478.9	46.1	185.5	23.4	39.4	23.1	5.5	10.8
Nebraska	514.3	72.3	175.0	36.4	33.9	22.1	6.8	11.1
Nevada	454.3	39.9	133.8	48.0	21.7	35.9	14.8	19.4
New Hampshire	392.5	42.6	159.0	16.0	30.9	21.3	11.0	7.0
New Jersey	463.9	31.7	186.1	33.6	24.3	35.9	9.4	18.3
New Mexico	524.1	68.0	192.3	39.8	29.2	27.7	8.5	20.9
New York	555.1	29.1	161.8	72.5	25.6	34.6	12.0	23.1
North Carolina	453.7	51.1	176.4	40.4	23.0	22.4	7.0	15.4
North Dakota	457.5	63.4	181.4	34.0	29.4	19.3	4.2	5.7
Ohio	402.0	37.2	157.7	29.3	19.5	21.0	8.9	9.7
Oklahoma	477.3	48.3	184.3	41.8	27.9	25.2	10.5	13.0
Oregon	434.6	49.3	164.0	24.0	23.8	21.4	11.4	12.2
Pennsylvania	356.7	19.5	147.2	22.5	20.2	22.1	5.3	9.5
Rhode Island	414.1	41.9	141.2	15.1	18.4	25.5	19.1	10.5
South Carolina	474.5	50.6	187.3	55.0	20.3	21.6	6.3	15.1
South Dakota	453.8	46.8	192.7	25.3	36.2	20.1	4.9	8.6
Tennessee	436.3	41.5	155.2	44.7	23.8	20.3	11.1	14.6
Texas	466.4	45.5	204.5	42.2	20.4	23.3	9.8	14.8
Utah	413.3	76.4	156.1	21.3	18.4	19.8	6.4	9.3
Vermont	438.7	61.5	178.1	13.0	42.5	19.9	4.4	9.2
Virginia	454.5	49.0	179.7	34.7	23.8	22.8	10.1	19.6
Washington	435.7	48.6	143.5	28.3	24.4	21.3	11.5	14.9
West Virginia	482.6	41.1	215.3	37.4	33.1	16.8	4.7	6.2
Wisconsin	425.6	63.4	151.4	26.6	23.8	24.9	8.4	9.7
Wyoming	634.5	64.5	236.9	75.9	49.2	34.9	7.2	12.7
District of Columbia	751.7	23.7	158.6	35.6	15.4	70.1	24.7	52.3

---

* Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census.

D47. State and Local Payroll, Employment, and Average Earnings by State

October 1985

State	Monthly Payroll ($millions)	Full-time Employment				Average Monthly Earnings[b]		
		Number (000)	Per 10,000 Population[a]					
			Total	State	Local	Total	State	Local
Total	$ 21,364.7	10,567.7	443	125	317	$ 2,021	$ 2,116	$ 1,984
Alabama	313.2	185.0	460	156	304	1,693	2,010	1,531
Alaska	129.2	39.4	757	402	355	3,277	3,187	3,384
Arizona	298.4	136.0	427	109	318	2,193	2,220	2,183
Arkansas	151.9	101.7	431	149	282	1,493	1,759	1,351
California	2,777.2	1,044.4	396	89	307	2,659	2,847	2,604
Colorado	316.0	142.9	442	113	329	2,211	2,700	2,041
Connecticut	287.5	135.7	428	155	273	2,119	2,213	2,065
Delaware	57.6	30.3	488	252	236	1,900	1,886	1,915
Florida	855.3	480.7	423	97	326	1,779	1,794	1,775
Georgia	487.3	304.3	509	134	375	1,601	1,822	1,522
Hawaii	92.2	47.8	453	342	111	1,928	1,922	1,947
Idaho	74.3	42.8	426	128	298	1,737	2,009	1,614
Illinois	987.1	462.3	401	95	306	2,135	2,362	2,065
Indiana	412.5	226.4	412	114	298	1,282	2,197	1,678
Iowa	252.4	129.3	448	137	311	1,952	2,346	1,778
Kansas	212.6	120.2	490	146	344	1,769	1,833	1,741
Kentucky	242.1	149.8	402	153	249	1,616	1,706	1,561
Louisiana	367.1	225.9	504	185	319	1,625	1,775	1,539
Maine	82.4	49.6	426	154	272	1,661	1,810	1,577
Maryland	426.8	194.7	443	156	287	2,192	2,095	2,245
Massachusetts	516.1	252.0	433	132	301	2,048	2,057	2,044
Michigan	890.1	375.9	414	112	302	2,368	2,491	2,322
Minnesota	401.3	172.7	412	113	299	2,324	2,643	2,202
Mississippi	178.6	129.5	496	154	342	1,379	1,555	1,301
Missouri	353.4	205.0	408	116	292	1,724	1,665	1,747
Montana	74.5	39.6	479	173	305	1,880	1,995	1,822
Nebraska	143.5	82.6	514	163	351	1,737	1,572	1,813

Continued

D47. State and Local Payroll, Employment, and Average Earnings by State (continued)

October 1985

State	Monthly Payroll ($millions)	Full-time Employment				Average Monthly Earnings[b]		
		Number (000)	Per 10,000 Population[a]					
			Total	State	Local	Total	State	Local
Nevada	$ 92.1	42.5	454	135	320	$ 2,168	$ 2,122	$ 2,187
New Hampshire	68.3	39.2	393	138	254	1,742	1,864	1,675
New Jersey	737.3	350.8	464	116	348	2,102	2,166	2,081
New Mexico	132.1	76.0	524	208	316	1,738	1,885	1,641
New York	2,271.2	987.2	555	144	411	2,301	2,280	2,308
North Carolina	509.8	283.8	454	138	316	1,796	2,031	1,694
North Dakota	63.1	31.3	458	180	278	2,017	1,974	2,046
Ohio	834.9	431.9	402	95	307	1,933	2,098	1,882
Oklahoma	263.5	157.6	477	161	316	1,672	1,903	1,554
Oregon	245.1	116.8	435	137	298	2,099	2,194	2,054
Pennsylvania	821.7	422.8	357	96	261	1,943	1,930	1,948
Rhode Island	84.8	40.1	414	181	233	2,114	2,029	2,181
South Carolina	253.7	158.8	474	178	296	1,598	1,788	1,483
South Dakota	50.2	32.1	454	158	296	1,563	1,694	1,494
Tennessee	337.2	207.8	436	131	305	1,623	1,775	1,557
Texas	1,374.9	763.5	466	109	358	1,801	2,012	1,737
Utah	132.4	68.0	413	169	245	1,947	1,933	1,956
Vermont	40.6	23.5	439	197	242	1,727	1,797	1,683
Virginia	483.5	259.4	455	155	300	1,864	1,933	1,829
Washington	424.0	192.1	436	148	288	2,207	2,216	2,203
West Virginia	145.0	93.4	483	181	302	1,552	1,528	1,567
Wisconsin	432.0	203.2	426	111	315	2,126	2,299	2,065
Wyoming	65.9	32.3	635	188	447	2,039	2,071	2,026
District of Columbia	121.0	47.1	752	-	752	2,571	-	2,571

[a] Population as of July 1, 1985.
[b] Per full-time employee.
Source: Bureau of the Census. Computations by Tax Foundation.

D48. Selected Factors Affecting State and Local Finances

	Population[a]		Retail Sales Calendar 1986[b] ($Millions)	Personal Income Calendar 1986 ($Millions)	Assessed Valuation of Property 1981[c] ($Millions)	Motor Vehicle Registration Calendar 1985[d] (Thousands)
State	Total July 1, 1986 (Thousands)	Percent Urban in 1980				
Total	241,078	74%	$ 1,476,173	$ 3,529,522	$ 2,837,469	171,691
Alabama	4,052	60	19,148	45,939	7,337	3,338
Alaska	534	64	4,508	9,495	22,804	353
Arizona	3,319	84	19,272	44,719	9,954	2,235
Arkansas	2,372	52	11,734	26,268	5,833	1,384
California	26,981	91	177,444	456,098	628,789	18,899
Colorado	3,267	81	22,289	49,771	14,777	2,759
Connecticut	3,189	79	24,491	62,502	46,555	2,465
Delaware	633	71	4,504	9,498	4,039	465
Florida	11,675	84	78,836	170,980	201,343	9,865
Georgia	6,104	62	36,684	82,078	43,669	4,580
Hawaii	1,062	87	6,829	15,814	18,007	651
Idaho	1,002	54	4,991	11,250	23,357	854
Illinois	11,552	83	66,088	180,052	75,996	7,727
Indiana	5,504	64	33,167	72,294	24,731	4,024
Iowa	2,851	59	16,025	38,053	62,578	2,696
Kansas	2,460	67	14,803	36,042	10,702	2,148
Kentucky	3,729	51	18,797	41,902	55,974	2,615
Louisiana	4,501	69	24,426	50,382	7,507	3,012
Maine	1,173	48	8,050	15,007	19,512	840
Maryland	4,463	80	30,206	75,272	42,108	3,276
Massachusetts	5,832	84	46,334	103,353	83,025	3,738
Michigan	9,145	71	55,687	135,113	92,059	6,727
Minnesota	4,214	67	28,044	63,184	25,015	3,385
Mississippi	2,625	47	12,225	25,504	4,130	1,746
Missouri	5,066	68	31,873	69,856	18,801	3,558
Montana	819	53	4,717	9,666	2,021	652
Nebraska	1,598	63	9,215	21,957	36,011	1,257
Nevada	963	85	7,518	14,870	8,570	709
New Hampshire	1,027	52	8,569	16,339	14,810	974
New Jersey	7,619	89	52,988	141,919	111,096	4,909
New Mexico	1,479	72	8,555	16,894	5,526	1,176
New York	17,772	85	102,543	304,095	100,554	9,042
North Carolina	6,333	48	36,514	78,763	111,410	4,450
North Dakota	679	49	4,330	8,470	922	655
Ohio	10,752	73	62,937	149,807	89,381	8,102
Oklahoma	3,305	67	19,692	40,595	7,251	2,864
Oregon	2,698	68	15,872	35,955	68,450	2,204
Pennsylvania	11,888	69	68,952	169,392	30,483	7,209
Rhode Island	975	87	6,196	14,213	9,243	610
South Carolina	3,377	54	18,270	38,153	3,035	2,222
South Dakota	708	46	3,963	8,364	5,546	650
Tennessee	4,803	60	28,834	57,645	17,351	3,754
Texas	16,685	80	103,412	224,877	306,765	12,444
Utah	1,665	84	8,082	18,288	5,980	1,099
Vermont	541	34	3,952	7,220	7,492	398
Virginia	5,787	66	35,450	89,169	122,375	4,253
Washington	4,462	74	26,109	66,978	123,167	3,526
West Virginia	1,918	36	9,917	20,289	13,975	1,180
Wisconsin	4,785	64	25,889	66,549	70,634	3,187
Wyoming	507	63	3,853	6,485	6,140	500
District of Columbia	626	100	3,393	12,142	18,066	326

[a] Estimates, Bureau of the Census; excludes armed forces overseas.
[b] Estimated by Sales & Marketing Management, Inc.
[c] Assessed value subject to tax, after deduction of exemptions.
[d] Includes private, commercial, and publicly-owned vehicles.

Continued

D48. Selected Factors Affecting State and Local Finances (cont.)

Mileage in State and Local Systems[e] Calendar 1985	Public Elementary and Secondary School Enrollment Fall 1985 (Thousands)	Higher Education Enrollment Fall 1985		Medicaid Recipients[g] Fiscal Year 1986	Percent of Persons Below Poverty Level[h] April 1980	Recipients of Aid to Dependent Children[g] December 1986	State
		Total Public and Private[f] (Thousands)	Percent Public				
3,861,934	39,513	12,247	77.4%	20,741,973	12.4%	11,045,200	Total
87,798	730	179	88.5	316,411	18.9	138,900	Alabama
11,601	107	27	96.5	28,720	10.7	17,700	Alaska
76,906	548	217	93.2	[i]	13.2	83,400	Arizona
77,029	433	78	84.8	203,342	19.0	66,100	Arkansas
174,081	4,256	1,650	87.5	3,466,100	11.4	1,699,400	California
75,972	551	161	88.0	149,030	10.1	89,400	Colorado
19,633	462	159	61.9	216,643	8.0	112,400	Connecticut
5,313	93	32	87.7	39,270	11.9	21,100	Delaware
99,071	1,563	451	80.2	587,615	13.5	285,500	Florida
106,257	1,080	197	75.7	483,514	16.6	245,500	Georgia
3,939	164	50	86.6	88,901	9.9	43,800	Hawaii
69,169	209	43	78.9	40,291	12.6	16,900	Idaho
134,709	1,826	679	76.7	1,063,541	11.0	727,700	Illinois
91,396	966	251	77.4	297,755	9.7	151,900	Indiana
112,478	485	153	71.8	221,905	10.1	120,800	Iowa
132,409	410	141	90.0	131,046	10.1	73,100	Kansas
69,460	644	142	78.2	414,859	17.6	160,400	Kentucky
58,241	793	177	86.5	446,423	18.6	255,000	Louisiana
21,955	206	52	63.6	125,076	13.0	53,800	Maine
27,564	672	232	85.9	323,404	9.8	186,000	Maryland
33,804	844	421	44.1	528,931	9.6	232,500	Massachusetts
117,581	1,690	507	85.6	1,119,724	10.4	652,700	Michigan
131,998	705	221	78.7	344,459	9.5	159,000	Minnesota
71,694	471	101	89.6	318,871	23.9	169,100	Mississippi
119,155	795	241	70.0	359,942	12.2	201,500	Missouri
71,543	154	36	89.1	52,211	12.3	27,400	Montana
92,119	266	98	83.1	102,051	10.7	47,000	Nebraska
43,830	155	44	99.3	32,545	8.7	17,000	Nevada
14,527	161	52	51.0	35,350	8.5	11,400	New Hampshire
33,883	1,116	298	79.7	581,211	9.5	342,700	New Jersey
53,564	278	68	96.7	91,846	17.6	53,100	New Mexico
110,027	2,621	1,000	56.3	2,322,628	13.4	1,079,000	New York
93,214	1,086	327	81.6	378,218	14.8	172,300	North Carolina
85,980	119	38	91.7	40,150	12.6	14,100	North Dakota
112,984	1,794	515	73.7	1,078,851	10.3	666,000	Ohio
110,674	592	169	86.8	242,339	13.4	93,800	Oklahoma
94,000	448	138	86.7	162,524	10.7	81,100	Oregon
115,663	1,683	533	56.4	1,099,321	10.5	566,900	Pennsylvania
5,997	133	70	50.6	97,203	10.3	43,300	Rhode Island
63,213	607	132	80.3	262,136	16.6	129,500	South Carolina
73,293	124	33	71.2	36,651	16.9	18,400	South Dakota
83,831	814	195	75.9	394,673	16.5	176,300	Tennessee
282,254	3,132	770	88.0	878,985	14.7	456,900	Texas
48,563	403	104	66.8	75,622	10.3	42,400	Utah
14,031	90	31	60.0	50,012	12.1	21,800	Vermont
65,492	968	292	85.8	314,190	11.8	150,900	Virginia
81,074	750	232	87.0	357,879	9.8	210,500	Washington
35,117	358	77	86.8	211,174	15.0	114,900	West Virginia
108,507	768	275	86.8	409,401	8.7	289,700	Wisconsin
38,239	103	24	100.0	21,009	7.9	10,500	Wyoming
1,102	87	79	16.2	98,020	18.6	54,000	District of Columbia

[e] Includes mileage in Federal parks, forests, and reservations that are not part of the highway system.

[f] Total includes 54,052 students in U.S. service schools not listed under states.

[g] Medicaid total includes 1,775,680 recipients in Puerto Rico and the Virgin Islands. Total for AFDC includes 190,500 recipients in Guam, Puerto Rico, and the Virgin Islands.

[h] Level based on property index developed by the Social Security Administration in 1964 and subsequently revised by other agencies; nonmoney income is not considered in calculating the poverty threshold.

[i] Arizona has no Medicaid program.

Source: Department of Commerce; Department of Education; Department of Transportation; Department of Health and Human Services; and Sales & Marketing Management, Inc. - Copyright 1987, Sales & Marketing Management's Survey of Buying Power, further reproduction is forbidden.

D49. Finances of State-Administered Public Employee Retirement Systems, by Year[a]

Fiscal Years 1950-1986

($Millions)

State	Receipts					Benefits and Withdrawals	Cash and Security Holdings[b]
	Total Receipts	Employee Contributions	Government Contributions		Earnings on Investments		
			State Government	Local Government			
1950	$ 609	$ 260	$ 180	$ 98	$ 70	$ 166	$ 2,871
1951	724	311	211	118	84	209	3,441
1952	842	350	263	123	106	256	4,013
1953	917	399	282	116	120	302	4,638
1954	1,109	449	352	166	142	364	5,371
1955	1,172	493	335	177	166	383	6,159
1956	1,316	542	397	185	193	446	7,081
1957	1,504	607	441	231	225	522	8,050
1958	1,755	712	531	253	259	603	9,249
1959	1,883	752	507	300	324	647	10,499
1960	2,217	802	659	358	398	716	12,127
1961	2,480	857	736	406	482	808	13,798
1962	2,697	943	753	443	558	949	15,547
1963	2,998	1,005	862	489	642	1,012	17,465
1964	3,279	1,093	910	541	734	1,125	19,726
1965	3,632	1,208	994	582	849	1,238	22,093
1966	4,026	1,345	1,108	604	969	1,398	24,670
1967	4,656	1,494	1,304	747	1,110	1,606	27,661
1968	5,445	1,672	1,614	878	1,281	1,810	31,102
1969	6,242	1,895	1,733	1,060	1,555	2,088	35,233
1970	7,184	2,149	1,979	1,237	1,820	2,376	39,997
1971	8,196	2,413	2,215	1,381	2,188	2,705	45,288
1972	9,268	2,624	2,442	1,599	2,604	3,175	50,759
1973	11,174	3,338	2,907	1,830	3,099	3,942	58,529
1974	12,199	3,315	3,281	2,193	3,410	4,591	66,155
1975	14,157	3,501	3,974	2,623	4,059	5,160	74,703
1976	16,599	3,915	4,428	3,336	4,920	6,045	85,811
1977	19,287	4,223	4,847	4,051	6,167	6,930	94,913
1978	21,767	4,619	5,741	4,538	6,868	7,811	110,357
1979	24,659	4,968	6,318	5,173	8,200	8,937	125,803
1980	28,545	5,285	7,399	5,611	10,250	10,257	144,682
1981	33,451	6,001	8,328	6,405	12,716	11,419	164,864
1982	37,944	6,674	8,898	6,879	15,492	13,134	193,295
1983	45,127	7,196	9,611	7,585	20,734	14,204	223,262
1984	48,724	7,306	10,458	8,063	22,897	16,492	256,583
1985	56,313	7,913	11,976	8,944	27,480	17,987	296,692
1986	68,982	8,939	12,162	9,531	38,350	19,878	347,361

[a] Excludes amounts for purchase and liquidation of assets.
[b] End of fiscal years.
Source: Department of Commerce, Bureau of the Census.

D50. Finances of State-Administered Public Employee Retirement Systems, by State[a]

Fiscal Year 1986

($Thousands)

	Receipts						
			Government Contributions				
State	Total Receipts	Employee Contributions	State Government	Local Government	Earnings on Investments	Benefits and Withdrawals	Cash and Security Holdings
Total	$ 68,982,371	$ 8,939,295	$ 12,162,195	$ 9,530,722	$ 38,350,159	$ 19,877,501	$ 347,361,051
Alabama	880,150	138,598	250,084	302	491,166	228,616	4,713,089
Alaska	668,309	72,585	111,544	87,536	396,644	110,702	2,610,801
Arizona	1,149,141	159,562	48,196	117,711	824,472	213,993	5,503,037
Arkansas	433,527	46,340	126,032	19,667	241,488	91,289	2,240,142
California	11,073,544	1,471,381	1,580,482	1,650,095	6,371,586	2,908,102	55,005,462
Colorado	1,029,205	185,214	4,911	195,559	643,521	266,752	5,479,324
Connecticut	822,497	102,729	417,863	13,324	288,581	312,927	3,725,860
Delaware	262,238	15,979	80,792	-	165,467	48,970	1,008,450
Florida	2,270,865	11,499	261,742	733,419	1,264,205	473,964	9,740,115
Georgia	1,409,947	192,660	392,832	99,476	724,979	350,139	7,076,062
Hawaii	578,692	53,834	145,986	47,050	331,822	175,568	2,672,949
Idaho	258,232	42,459	26,333	49,291	140,149	74,546	937,296
Illinois	2,604,834	484,999	435,364	143,802	1,540,669	817,756	11,711,202
Indiana	808,965	104,962	219,064	82,020	402,919	261,837	3,142,597
Iowa	640,611	76,856	39,455	87,056	437,244	143,687	3,080,645
Kansas	582,242	81,615	66,771	33,201	400,655	124,112	2,491,385
Kentucky	940,642	159,364	197,472	67,028	516,778	234,822	4,175,798
Louisiana	1,236,019	249,386	349,988	33,242	603,403	553,624	5,051,622
Maine	337,786	47,673	116,266	24,631	149,216	137,053	1,030,073
Maryland	1,296,104	120,161	482,272	18,988	674,683	446,363	5,245,011
Massachusetts	892,140	279,597	375,508	-	237,035	529,396	3,330,038
Michigan	2,372,574	201,794	350,457	402,040	1,418,283	806,619	12,887,458
Minnesota	1,341,870	189,980	183,365	100,865	867,660	310,507	7,288,315
Mississippi	641,818	111,948	65,790	99,533	364,547	161,677	2,894,617
Missouri	983,054	132,368	139,491	145,531	565,664	205,730	5,175,434
Montana	236,715	56,789	25,616	40,211	114,099	96,811	1,063,846
Nebraska	114,132	22,878	8,680	23,049	59,525	18,895	561,696
Nevada	451,339	16,126	33,280	110,746	291,187	95,098	1,753,955
New Hampshire	101,609	31,162	8,980	11,267	50,200	41,773	922,874
New Jersey	2,232,055	363,680	586,498	343,846	938,031	762,913	13,755,926
New Mexico	526,063	104,278	64,510	73,548	283,727	132,529	2,332,209
New York	6,597,885	161,085	649,420	1,605,342	4,182,038	1,803,105	42,821,815
North Carolina	1,798,831	312,347	402,030	74,908	1,009,546	478,938	10,016,667
North Dakota	104,464	22,518	8,346	16,822	56,778	25,139	572,423
Ohio	5,412,458	857,971	355,413	1,144,875	3,054,199	1,671,020	26,103,708
Oklahoma	743,204	126,901	282,839	28,464	305,000	272,865	3,175,165
Oregon	692,606	135,220	86,235	153,955	317,196	250,949	3,947,588
Pennsylvania	3,428,491	476,422	888,902	415,326	1,647,841	1,238,280	14,707,765
Rhode Island	281,252	51,012	71,570	40,403	118,267	86,295	1,095,425
South Carolina	902,866	158,887	95,545	121,911	526,523	226,407	6,134,459
South Dakota	193,392	26,562	10,678	15,401	140,751	29,282	787,758
Tennessee	984,376	71,700	308,432	39,947	564,297	225,947	4,688,372
Texas	3,182,569	735,100	858,518	77,058	1,511,893	992,253	17,942,675
Utah	365,085	86,080	18,637	57,820	202,548	87,498	2,195,862
Vermont	86,226	2,092	32,367	852	50,915	22,760	434,905
Virginia	1,263,878	48,568	223,353	356,577	635,380	286,605	5,085,517
Washington	1,417,313	245,561	429,978	108,380	633,394	508,028	6,772,560
West Virginia	302,379	75,157	67,706	17,265	142,251	154,124	1,228,079
Wisconsin	1,872,187	9,493	146,174	362,877	1,353,643	345,110	10,148,191
Wyoming	175,190	8,163	30,428	38,505	98,094	36,127	894,829

[a] Excluding amounts for purchase and liquidation of investments.

Source: Department of Commerce, Bureau of the Census.

Section E
State Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Debt

E1. State Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1985

($Millions)

Year	Expenditures			Revenue			Gross Debt
	Total	Direct	Payments to Other Governments[a]	Total	From Own Sources	Intergovernmental[b]	
1902	$ 188	$ 136	$ 52	$ 192	$ 183	$ 9	$230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	2,829	2,028	801	2,541	2,274	267	2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	5,209	3,555	1,654	5,737	5,012	725	3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	15,082	10,864	4,217	13,903	11,480	2,423	5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1957	24,235	16,796	7,440	24,656	20,728	3,927	13,738
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1959	31,125	22,436	8,689	29,164	22,912	6,252	16,930
1960	31,596	22,152	9,443	32,838	26,094	6,745	18,543
1961	34,693	24,578	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	45,639	31,465	14,174	48,827	38,507	10,320	27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	85,055	56,163	28,892	88,939	68,691	20,248	42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	158,882	106,905	51,978	157,033	119,206	37,827	72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,636	148,691	75,975	247,059	189,972	57,087	111,740
1980	257,812	173,307	84,504	276,962	212,636	64,326	121,958
1981	291,527	198,348	93,180	310,828	240,042	70,786	134,847
1982	310,358	211,615	98,743	330,899	261,733	69,166	147,470
1983	334,019	233,132	100,887	357,661	284,933	72,728	167,290
1984	351,537	243,164	108,373	397,087	315,637	81,450	186,377
1985	390,828	269,257	121,571	438,954	349,032	89,922	211,904

[a] Principally shared taxes and fiscal aids. Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the supplemental security income program. For state payments to local governments only, see Table E7.

[b] Principally grants-in-aid from the Federal government. Includes minor amounts from localities for shares of programs administered by the states, payments for services performed by the states, and repayment of advances.

Source: Department of Commerce, Bureau of the Census.

E2. State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1985

($Millions)

	Total			General[a]		
Year	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1942	$ 6,870	$ 5,343	$ 1,527	$ 5,132	$ 4,549	$ 583
1944	7,695	5,161	2,534	5,465	4,508	957
1946	8,576	7,066	1,510	6,284	5,245	1,039
1948	11,826	11,181	645	9,257	9,469	-212
1950	13,903	15,082	-1,179	11,262	12,250	-988
1952	16,815	15,834	981	13,429	13,697	-268
1954	18,834	18,686	148	15,299	15,788	-489
1956	22,199	21,686	513	18,389	18,857	-468
1957	24,656	24,235	421	20,382	21,086	-704
1958	26,191	28,080	-1,889	21,772	23,537	-1,765
1959	29,164	31,125	-1,961	24,448	26,006	-1,558
1960	32,838	31,596	1,242	27,363	27,228	135
1961	34,603	34,693	-90	28,693	29,118	-425
1962	37,595	36,402	1,193	31,157	31,281	-124
1963	40,993	39,583	1,410	33,882	34,377	-495
1964	45,167	42,583	2,584	37,648	37,292	356
1965	48,827	45,639	3,188	40,930	40,446	484
1966	55,246	51,123	4,123	46,757	46,090	667
1967	61,082	58,760	2,322	52,071	53,305	-1,234
1968	68,460	66,254	2,206	59,132	60,395	-1,263
1969	77,584	74,227	3,357	67,312	68,023	-711
1970	88,939	85,055	3,884	77,755	77,642	113
1971	97,233	98,840	-1,607	85,099	89,118	-4,019
1972	112,343	109,255	3,088	98,632	98,810	-178
1973	129,808	118,836	10,972	113,132	108,086	5,046
1974	140,815	132,134	8,681	122,327	119,891	2,436
1975	157,033	158,882	-1,849	134,611	138,303	-3,692
1976	183,821	180,926	2,895	152,118	153,690	-1,572
1977	204,426	191,225	13,201	169,126	164,351	4,775
1978	225,011	203,832	21,179	189,099	179,802	9,297
1979	247,059	224,666	22,393	208,048	200,534	7,514
1980	276,962	257,812	19,150	233,592	228,223	5,369
1981	310,828	291,527	19,301	258,159	253,654	4,505
1982	330,899	310,358	20,541	275,111	269,490	5,621
1983	357,661	334,019	23,642	290,480	285,042	5,438
1984	397,087	351,537	45,550	330,740	309,775	20,965
1985	438,954	390,828	48,126	365,344	345,133	20,211

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

E3. State Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1985

($Millions)

Year	Total[a]	General Expenditures								Insurance Trust	Liquor Stores
		Total General	Education	Highways	Public Welfare[b]	Health and Hospitals	Natural Resources	Financial Administration[c]	Other[d]		
1902	$ 136	$ 134	$ 17	$ 4	$ 10	$ 32	$ 9	$ 23	$ 39	-	$ 2
1913	297	197	55	26	16	53	14	38	95	-	-
1922	1,085	1,031	164	303	38	125	61	69	271	$ 54	-
1927	1,451	1,380	218	514	40	170	94	96	248	71	-
1932	2,028	1,965	278	843	74	215	119	114	322	63	-
1942	3,563	2,769	391	790	523	299	159	164	443	505	288
1944	3,319	2,666	489	540	577	331	164	162	403	226	426
1946	4,974	3,153	518	613	680	424	207	192	519	1,158	663
1948	7,897	6,186	1,081	1,510	962	663	344	266	1,360	1,020	691
1950	10,864	8,033	1,358	2,058	1,566	947	468	317	1,319	2,177	654
1952	10,790	8,653	1,494	2,556	1,410	1,132	539	361	1,161	1,413	723
1954	13,008	10,109	1,715	3,254	1,548	1,276	563	419	1,334	2,096	803
1956	15,149	12,319	2,138	4,367	1,603	1,470	670	477	1,594	1,984	845
1958	19,991	15,449	2,728	5,507	1,944	1,760	753	569	2,188	3,675	869
1960	22,152	17,784	3,396	6,070	2,221	1,896	842	654	2,705	3,461	907
1962	25,495	20,375	4,270	6,635	2,509	2,161	973	763	3,064	4,238	882
1964	29,616	24,275	5,465	7,850	2,796	2,464	1,185	871	3,644	4,364	977
1966	34,195	29,162	7,572	8,624	3,138	2,966	1,532	1,024	4,306	3,952	1,081
1968	44,304	38,446	10,957	9,819	5,122	3,832	1,954	1,310	5,452	4,626	1,233
1970	56,163	48,749	13,780	11,044	8,203	4,788	2,158	1,720	7,055	6,010	1,404
1972	72,496	62,051	17,153	12,747	12,247	6,008	2,470	2,134	9,293	8,950	1,495
1973	78,014	67,264	18,283	12,072	14,147	6,506	2,623	2,451	11,182	9,167	1,583
1974	86,193	73,950	19,753	12,636	15,169	7,494	2,917	2,799	13,182	10,590	1,653
1975	106,905	86,326	22,902	14,258	17,457	8,968	3,368	3,205	16,168	18,860	1,719
1976	123,069	95,832	25,546	14,860	20,157	9,851	3,641	3,539	18,238	26,455	1,781
1977	128,765	101,891	27,073	13,853	22,646	11,209	3,083	3,983	20,044	23,426	1,817
1978	136,545	112,515	29,577	14,658	25,729	12,319	3,241	4,700	22,291	20,495	1,991
1979	148,691	124,559	31,517	17,079	28,7[illegible]7	13,786	3,594	5,300	24,536	20,107	2,068
1980	173,307	143,718	35,251	20,661	33,242	15,666	4,124	6,114	28,660	24,981	2,206
1981	198,348	160,474	39,664	20,668	38,580	18,028	4,725	6,563	32,246	32,221	2,305
1982	211,615	170,747	42,301	20,103	41,513	19,398	5,165	7,441	34,826	34,730	2,408
1983	233,132	184,154	44,584	21,153	44,876	20,834	5,545	8,266	38,896	42,180	2,381
1984	243,073	201,310	48,573	23,250	49,122	21,567	5,662	8,904	44,232	34,632	2,313
1985	269,257	223,562	53,667	27,167	42,990	23,211	6,395	9,944	60,188	37,940	2,391

[a] Includes expenditures for public utilities not shown seperately, 1977-1985. Prior to 1977 expenditures for public utilities included in other general expenditures.
[b] Principally categorical public assistance. See Table E11.
[c] Includes general control.
[d] Principally police, correction, interest, and social insurance administration.
Source: Department of Commerce, Bureau of the Census.

E4. Total State Expenditures Including Payments to Other Governments by Function and State

Fiscal Year 1985

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Natural Resources	Financial Adminis-tration[a]	Insurance Trust[b]	Liquor Stores	Other[c]
Total	$ 390,828.3	$ 128,604.4	$ 33,186.4	$ 67,317.0	$ 27,594.8	$ 6,757.8	$ 10,226.8	$ 37,940.0	$ 2,391.0	$ 76,810.1
Alabama	6,082.2	2,427.5	670.0	659.9	556.4	113.1	197.0	416.4	121.7	920.2
Alaska	4,949.7	1,143.6	611.3	200.2	215.8	186.0	200.2	220.7	-	2,171.9
Arizona	4,598.8	1,915.9	610.4	466.6	154.7	56.3	123.3	340.3	-	931.3
Arkansas	3,018.2	1,232.7	363.4	461.5	216.3	83.1	77.7	221.0	-	362.5
California	51,840.0	17,904.5	2,296.5	11,001.0	3,109.4	1,204.1	977.4	6,059.9	-	9,287.2
Colorado	4,817.2	1,833.7	473.5	676.0	349.3	107.4	177.0	566.0	-	634.3
Connecticut	5,428.7	1,279.6	443.4	953.3	478.8	38.6	212.2	479.8	-	1,543.0
Delaware	1,335.2	481.5	124.3	117.4	81.0	23.2	94.2	74.6	-	339.0
Florida	12,854.0	4,976.7	1,209.8	1,546.8	950.5	420.3	378.8	690.8	-	2,680.3
Georgia	7,618.4	3,034.6	940.3	1,135.4	603.9	182.5	161.9	531.4	-	1,028.4
Hawaii	2,538.7	730.0	84.5	287.0	179.5	47.3	103.8	457.9	-	648.7
Idaho	1,440.0	539.2	206.3	139.6	66.4	61.3	33.3	155.2	28.8	209.9
Illinois	16,490.5	4,916.6	1,850.7	3,489.1	925.4	168.2	408.1	1,709.1	-	3,023.3
Indiana	7,084.0	2,908.0	769.0	1,009.4	446.0	119.5	120.7	459.9	-	1,251.5
Iowa	4,629.8	1,789.9	693.7	735.0	322.8	74.8	86.9	314.0	87.2	525.5
Kansas	3,247.7	1,352.7	461.4	457.3	241.2	82.2	117.5	245.7	-	289.7
Kentucky	5,447.0	2,015.8	629.4	862.5	288.2	149.9	193.6	464.8	-	842.8
Louisiana	7,580.8	2,361.4	681.8	1,098.3	702.0	167.9	177.0	1,018.6	-	1,373.8
Maine	1,947.8	547.1	185.5	436.3	91.4	49.9	53.5	198.3	43.9	341.9
Maryland	7,364.7	1,964.7	809.3	1,199.0	507.2	133.5	229.3	799.5	-	1,722.2
Massachusetts	11,028.0	2,546.5	469.2	2,459.6	977.3	71.4	427.7	832.7	-	3,243.6
Michigan	15,633.9	4,185.0	1,114.4	3,885.1	1,620.7	185.5	374.0	1,184.7	386.1	2,698.4
Minnesota	8,121.0	2,695.8	713.9	1,479.5	511.5	197.4	168.1	628.7	-	1,726.1
Mississippi	3,561.4	1,285.2	410.3	482.2	266.1	104.8	56.6	265.0	92.8	598.4
Missouri	5,817.0	2,200.9	697.9	937.3	473.2	123.2	162.1	375.2	-	847.2
Montana	1,557.4	435.9	239.0	183.9	79.2	83.8	60.4	205.2	34.6	235.4

Continued

E4. Total State Expenditures Including Payments to Other Governments by Function and State (continued)

Fiscal Year 1985

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Natural Resources	Financial Adminis-tration[a]	Insurance Trust[b]	Liquor Stores	Other[c]
Nebraska	$ 2,136.6	$ 692.5	$ 369.3	$ 328.8	$ 176.7	$ 78.5	$ 86.4	$ 69.7	-	$ 334.7
Nevada	1,642.9	464.6	198.8	117.4	55.3	22.3	50.8	285.1	-	448.6
New Hampshire	1,194.7	200.8	162.9	185.0	99.5	14.9	52.5	57.9	$ 124.9	296.3
New Jersey	14,080.2	3,472.4	952.2	2,128.0	785.5	107.7	383.3	1,600.8	-	4,650.3
New Mexico	3,040.9	1,263.6	312.9	252.5	228.4	58.5	103.8	179.8	-	641.4
New York	40,106.1	9,448.9	1,514.2	9,621.3	3,256.4	182.5	1,356.4	3,269.8	-	11,456.6
North Carolina	8,492.1	3,826.9	804.9	945.2	676.2	183.8	233.1	663.6	-	1,158.4
North Dakota	1,541.1	540.5	212.1	177.1	93.6	49.7	35.0	100.8	-	332.3
Ohio	17,568.4	5,431.4	1,424.8	3,134.2	1,127.0	180.6	347.7	3,198.7	298.4	2,425.6
Oklahoma	5,077.2	1,950.2	523.1	701.2	374.8	77.3	129.5	438.3	-	51,654.8
Oregon	4,811.7	1,264.1	481.0	501.8	289.0	123.4	198.1	741.9	83.7	1,128.7
Pennsylvania	18,067.4	4,840.7	1,770.4	3,927.1	1,224.0	235.5	422.8	2,415.7	563.5	2,667.7
Rhode Island	2,009.4	489.4	117.2	431.8	179.6	12.2	77.2	197.2	-	505.1
South Carolina	5,254.0	2,076.6	381.6	505.1	487.1	101.4	111.8	373.4	-	1,217.0
South Dakota	1,004.5	254.9	181.1	119.9	59.4	50.5	38.1	40.0	-	260.6
Tennessee	5,439.0	2,003.0	700.6	852.8	444.0	87.5	108.3	413.7	-	829.1
Texas	19,094.4	9,545.5	1,650.5	2,145.6	1,386.2	305.7	363.5	1,538.8	-	2,138.6
Utah	2,818.2	1,174.0	378.1	310.5	198.1	65.1	71.5	206.2	48.5	366.2
Vermont	1,033.8	314.3	119.7	171.5	58.1	30.0	40.1	53.1	27.0	220.0
Virginia	7,832.8	3,026.6	997.1	953.2	745.3	78.0	239.2	398.7	200.5	1,194.2
Washington	9,011.6	3,292.0	863.1	1,208.5	489.5	206.1	181.5	1,432.5	177.3	1,161.1
West Virginia	3,343.3	1,192.4	426.1	355.3	142.2	73.1	102.7	519.6	44.1	487.8
Wisconsin	8,718.5	2,716.0	590.5	1,794.9	544.7	151.7	166.0	724.6	-	2,030.1
Wyoming	1,497.4	418.0	295.2	89.6	60.2	46.8	41.2	104.8	28.0	413.6

[a] Includes general control totaling $5,231.2 million.

[b] Comprises payments to beneficiaries (including withdrawal of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs.

[c] Principally police protection, correction, interest, employment security administration, utilities, and intergovernmental payments to local governments not elsewhere classified.

Source: Department of Commerce, Bureau of the Census.

E5. State Direct Expenditures by Character and Payments to Other Governments by State

Fiscal Year 1985

($Millions)

State	Direct							Payments to Other Governments
	Total	Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	
Total	$ 390,828.0	$ 269,257.1	$ 172,210.0	$ 30,657.0	$ 12,841.7	$ 15,608.4	$ 37,940.0	$ 121,571.1
Alabama	6,082.2	4,589.5	3,100.7	695.3	153.1	224.0	416.4	1,492.6
Alaska	4,949.7	3,376.0	1,775.6	730.9	58.1	598.8	220.7	1,573.7
Arizona	4,598.8	2,805.7	1,928.9	390.5	104.2	41.9	340.3	1,793.1
Arkansas	3,018.2	2,117.3	1,496.7	255.8	78.9	65.0	221.0	900.9
California	51,839.9	29,663.4	20,023.0	2,063.1	339.4	1,177.9	6,059.9	22,176.6
Colorado	4,817.2	3,254.3	2,223.6	294.4	29.7	140.6	566.0	1,562.8
Connecticut	5,428.7	4,361.7	2,704.6	433.8	262.6	480.9	479.9	1,066.9
Delaware	1,335.2	1,096.4	669.7	146.0	38.1	138.0	74.6	238.8
Florida	12,854.0	7,642.9	4,884.2	1,507.6	286.3	274.0	690.8	5,211.0
Georgia	7,618.4	5,364.0	3,533.9	910.5	228.5	159.6	531.4	2,254.4
Hawaii	2,538.7	2,514.1	1,503.9	262.7	102.5	187.1	457.9	24.6
Idaho	1,440.0	1,049.7	633.2	182.8	29.3	49.3	155.2	390.3
Illinois	16,490.5	12,169.8	6,939.1	1,469.5	1,284.0	668.2	1,709.1	4,320.2
Indiana	7,084.0	4,608.8	3,320.3	624.1	79.8	124.5	459.9	2,475.3
Iowa	4,630.0	3,217.9	2,119.6	504.3	215.8	64.2	314.0	1,411.9
Kansas	3,247.7	2,324.3	1,600.5	347.2	117.6	13.3	245.7	923.3
Kentucky	5,447.0	4,149.9	2,687.2	571.3	168.7	257.9	464.8	1,297.1
Louisiana	7,580.8	5,991.3	3,665.5	670.3	189.7	447.2	1,018.6	1,589.5
Maine	1,947.8	1,571.0	1,052.4	112.7	106.0	101.6	198.3	376.8
Maryland	7,364.7	5,632.4	3,502.2	668.1	338.2	324.4	799.5	1,732.3
Massachusetts	11,028.0	8,050.5	5,210.4	683.7	606.3	717.5	832.7	2,977.5
Michigan	15,633.9	11,204.6	7,271.4	779.2	1,533.7	435.6	1,184.7	4,429.3
Minnesota	8,121.0	5,192.6	3,597.9	609.1	81.8	275.2	628.7	2,928.4
Mississippi	3,561.4	2,414.2	1,694.2	287.0	89.8	78.3	265.0	1,147.2
Missouri	5,817.0	4,113.4	2,659.1	593.0	223.5	262.5	375.2	1,703.6
Montana	1,557.4	1,249.8	702.5	238.0	39.5	64.7	205.2	307.6

Continued

E5. State Direct Expenditures by Character and Payments to Other Governments by State (continued)

Fiscal Year 1985

($Millions)

State	Total	Direct						Payments to Other Governments
		Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust	
Nebraska	$ 2,136.6	$ 1,589.6	$ 1,090.5	$ 272.2	$ 79.0	$ 78.3	69.7	546.9
Nevada	1,642.9	1,139.6	599.4	153.0	14.4	87.8	285.1	503.3
New Hampshire	1,194.7	1,029.6	685.2	129.7	35.0	121.9	57.9	165.1
New Jersey	14,080.2	9,653.4	6,007.1	952.1	106.2	987.1	1,600.8	4,426.8
New Mexico	3,040.9	1,952.7	1,302.3	309.2	63.4	98.0	179.8	1,088.2
New York	40,106.1	26,709.1	17,047.9	3,127.2	644.7	2,619.5	3,269.8	13,397.0
North Carolina	8,492.1	5,467.8	3,818.7	601.0	238.5	146.0	663.6	3,024.2
North Dakota	1,541.1	1,146.8	812.4	161.1	25.0	47.5	100.8	394.4
Ohio	17,568.4	12,453.9	6,729.6	1,126.0	835.2	564.3	3,198.7	5,114.5
Oklahoma	5,077.2	3,745.0	2,406.3	490.7	153.3	256.5	438.3	1,332.1
Oregon	4,811.7	3,711.7	2,005.0	349.5	135.9	479.4	741.9	1,100.0
Pennsylvania	18,067.4	13,096.2	7,767.9	919.4	1,436.8	536.4	2,415.7	4,971.2
Rhode Island	2,009.7	1,177.6	1,050.4	167.0	85.3	211.7	197.2	298.1
South Carolina	5,254.0	3,880.5	2,659.7	461.4	111.9	274.1	373.4	1,373.5
South Dakota	1,004.5	816.8	514.0	157.4	19.7	85.7	40.0	187.7
Tennessee	5,439.0	4,162.9	2,882.0	599.0	131.5	136.8	413.7	1,276.1
Texas	19,074.4	12,963.2	8,814.2	1,719.9	507.5	382.8	1,538.8	6,111.2
Utah	2,818.2	2,089.4	1,342.6	371.3	68.3	101.0	206.2	728.8
Vermont	1,033.8	885.9	616.2	87.0	57.2	72.6	53.1	147.9
Virginia	7,832.8	5,671.3	4,124.4	4,124.4	226.7	259.7	398.7	2,161.5
Washington	9,011.6	6,570.0	3,730.3	3,730.3	377.3	249.1	1,432.5	2,441.6
West Virginia	3,343.3	2,543.8	1,491.4	1,491.4	97.5	96.3	519.6	799.5
Wisconsin	8,718.5	5,592.9	3,662.3	3,662.3	478.3	284.2	724.6	3,125.6
Wyoming	1,497.4	947.6	499.9	499.9	28.1	67.8	104.8	549.8

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures.

Source: Department of Commerce, Bureau of the Census.

E6. State Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1985

($Millions)

Year	Direct							Payments to Other Governments
	Total	Total Direct[a]	Current Operation	Capital Outlay	Assistance and Subsidies	Interest	Insurance Trust[b]	
1902	$ 188	$ 136	$ 114	$ 2	$ 10	$ 10	-	$ 52
1913	388	297	218	48	17	14	-	91
1922	1,397	1,085	562	302	122	45	$ 54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	2,829	2,028	982	786	83	114	63	801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,445	1,192	634	416	124	79	1,417
1938	4,598	3,082	1,503	701	448	128	302	1,615
1940	5,209	3,555	1,570	737	517	130	601	1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1950	15,082	10,864	4,450	2,237	1,891	109	2,177	4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1960	31,596	22,152	9,534	6,607	2,015	536	3,461	9,443
1961	34,693	24,578	10,384	6,865	2,044	584	4,701	10,114
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1963	39,583	27,698	12,449	8,110	2,112	721	4,306	11,885
1964	42,583	29,616	13,492	8,820	2,175	765	4,364	12,968
1965	45,639	31,465	14,930	9,307	2,236	822	4,170	14,174
1966	51,123	34,195	16,855	10,193	2,301	894	3,952	16,928
1967	58,760	39,704	20,201	11,544	2,665	1,026	4,268	19,056
1968	66,254	44,304	23,379	12,210	2,960	1,128	4,626	21,950
1969	74,227	49,448	27,052	12,701	3,509	1,275	4,911	24,779
1970	85,055	56,163	30,971	13,295	4,387	1,499	6,010	28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,7[illegible]
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	15,417	6,521	2,863	10,590	45,941
1975	158,882	106,905	60,793	17,307	6,673	3,272	18,860	51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	203,832	136,545	86,153	16,064	8,341	5,493	20,495	67,287
1979	224,666	148,691	94,533	19,124	8,878	6,048	20,107	75,975
1980	257,812	173,308	108,131	23,325	9,818	7,053	24,981	84,504
1981	291,527	198,348	122,794	24,286	10,889	8,157	32,221	93,180
1982	310,358	211,615	133,152	23,466	10,867	9,400	34,730	98,743
1983	334,019	233,132	144,018	23,351	11,875	11,708	42,180	100,887
1984	351,446	243,073	156,734	25,583	12,386	13,738	34,632	108,373
1985	390,828	269,257	172,210	30,657	12,841	15,608	37,940	121,571

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures where applicable.

[b] Cash payments of contributory employee retirement, unemployment compensation, sickness and other cash benefit social insurance programs. Includes withdrawals of retirement contributions.

Source: Department of Commerce, Bureau of the Census.

E7. State Payments to Local Governments by Function

Selected Fiscal Years 1902-1985

($Millions)

Year	Total	Specified Function				General Local Government Support
		Education	Highways	Public Welfare	Other	
1902	$ 52	$ 45	$ 2	-	-	$ 5
1913	91	82	4	-	-	5
1922	312	202	70	$ 4	$ 1	35
1927	596	292	197	6	3	98
1932	801	398	229	28	6	140
1934	1,318	434	247	211	281	145
1936	1,417	573	285	245	151	163
1938	1,516	656	317	346	17	180
1940	1,654	700	332	420	21	181
1942	1,780	790	344	390	32	224
1944	1,842	861	298	368	41	274
1946	2,092	953	339	376	67	357
1948	3,283	1,554	507	648	146	428
1950	4,217	2,054	610	792	279	482
1952	5,044	2,523	728	976	268	549
1954	5,679	2,930	871	1,004	274	600
1956	6,538	3,541	984	1,069	313	631
1958	8,089	4,598	1,167	1,247	390	687
1960	9,443	5,461	1,247	1,483	446	806
1961	10,114	5,963	1,266	1,602	462	821
1962	10,906	6,474	1,327	1,777	489	839
1963	11,885	6,993	1,416	1,919	545	1,012
1964	12,968	7,664	1,524	2,108	619	1,053
1965	14,174	8,351	1,630	2,436	654	1,102
1966	16,928	10,177	1,725	2,882	783	1,361
1967	19,056	11,845	1,861	2,897	868	1,585
1968	21,950	13,321	2,029	3,527	1,079	1,993
1969	24,779	14,858	2,109	4,402	1,275	2,135
1970	28,892	17,085	2,439	5,003	1,408	2,958
1971	32,640	19,292	2,507	5,760	1,823	3,258
1972	36,759	21,195	2,633	6,944	2,235	3,752
1973	40,822	23,316	2,953	7,532	2,741	4,280
1974	45,941	27,107	3,211	7,369	3,450	4,804
1975	51,978	31,110	3,225	8,102	4,412	5,129
1976	57,868	34,084	3,241	9,476	5,393	5,674
1977	61,074	36,964	3,631	8,756	5,350	6,373
1978	65,815	40,125	3,821	8,586	6,464	6,819
1979	74,482	46,206	4,149	8,653	7,250	8,224
1980	82,758	52,688	4,383	9,241	7,802	8,644
1981	91,307	57,257	4,751	11,025	8,704	9,570
1982	96,950	60,684	5,028	11,965	9,229	10,044
1983	99,544	63,118	5,277	11,342	9,443	10,364
1984	106,651	67,485	5,687	11,924	10,810	10,745
1985	119,608	74,937	6,019	12,673	13,659	12,320

Source: Department of Commerce, Bureau of the Census.

E8. State Payments to Other Governments by Function and State[a]

Fiscal Year 1985

($Millions)

State	Total	Specified Function				General Local Government Support
		Education	Highways	Public Welfare	Other[b]	
Total	$ 121,571.2	$ 74,937.0	$ 6,019.1	$ 14,628.9	$ 13,667.6	$ 12,319.6
Alabama	1,492.6	1,099.8	113.2	5.0	188.5	86.1
Alaska	1,573.7	648.0	188.1	-	591.1	146.5
Arizona	1,793.1	1,103.2	236.1	1.2	58.8	393.8
Arkansas	900.9	684.8	83.0	.6	90.3	42.2
California	22,176.6	11,716.3[c]	770.7	5,894.5[d]	2,203.4	1,591.7[e]
Colorado	1,562.8	924.3	110.3	284.1	227.1	17.0
Connecticut	1,066.9	710.1	25.3	56.5	147.9	127.1
Delaware	238.8	212.6	5.4	.5	20.3	-
Florida	5,211.0	3,325.3	181.2	2.0	909.1	793.4
Georgia	2,254.4	1,757.4	90.2	118.4	272.3	16.1
Hawaii	24.6	-	-	3.6	2.8	18.2
Idaho	390.3	302.8	45.5	[f]	17.1	24.9
Illinois	4,320.7	2,933.5	340.5	127.5	435.6	483.6
Indiana	2,475.3	1,503.1	204.4	215.5	53.4	498.9
Iowa	1,411.9	975.6	184.5	38.6	78.3	134.9
Kansas	923.3	751.6	67.4	2.2	47.8	54.3
Kentucky	1,297.1	1,071.4	44.1	-	181.6	-
Louisiana	1,589.5	1,260.1	30.6	[f]	114.9	183.8
Maine	376.8	297.8	13.7	14.3	14.1	36.9
Maryland	1,732.3	937.3	268.3	[f]	358.8	167.8
Massachusetts	2,977.5	1,426.5	64.2	111.4	681.6	693.8
Michigan	4,429.3	2,117.3	561.8	162.1	819.1	769.0
Minnesota	2,928.4	1,523.5	152.1	464.4	200.4	588.0
Mississippi	1,147.2	794.7	88.1	.7	78.2	185.5
Missouri	1,703.6	1,409.0	108.0	8.8	173.9	3.9
Montana	307.6	228.8	14.3	7.6	31.5	25.4
Nebraska	546.9	287.3	80.9	4.5	92.7	81.5
Nevada	503.3	290.9	14.7	3.9	10.5	183.3
New Hampshire	165.1	65.1	12.9	27.0	22.0	38.1
New Jersey	4,426.8	2,350.2	48.9	701.6	306.5	1,019.6
New Mexico	1,088.2	767.2	13.3	-	42.6	265.1
New York	13,397.0	6,090.6[c]	181.9	4,507.7[d]	1,601.8	1,014.8
North Carolina	3,024.2	2,321.0	9.6	162.4	349.0	182.2
North Dakota	394.4	276.3	44.4	13.0	20.4	40.3
Ohio	5,114.5	3,171.6	450.7	585.3	456.5	450.4
Oklahoma	1,332.1	1,060.9	157.6	14.6	87.1	11.9
Oregon	1,100.0	678.7	137.5	2.3	117.3	164.2
Pennsylvania	4,971.2	3,076.0	236.9	611.0	962.2	85.1
Rhode Island	298.1	226.9	[f]	31.3	9.2	30.3
South Carolina	1,373.5	1,132.7	32.0	3.7	62.9	142.2
South Dakota	187.7	108.7	7.4	[f]	18.0	53.6
Tennessee	1,276.1	900.3	114.1	19.0	89.1	153.6
Texas	6,111.2	5,823.6[c]	13.0	[f]	225.3	49.3
Utah	728.8	605.2	31.3	3.4	84.5	4.4
Vermont	147.9	114.2	14.5	7.5	9.4	2.3
Virginia	2,161.5	1,522.4	90.3	186.9	338.2	23.7
Washington	2,441.6	1,919.4	140.4	35.9	282.6	63.3
West Virginia	799.5	765.5	-	-	23.3	10.7
Wisconsin	3,125.6	1,384.2	173.4	188.0	375.0	1,005.0
Wyoming	549.8	283.2	22.1	[f]	82.2	162.1

---

[a] Includes payments of $1,963.5 million to Federal government, mostly for state share of supplemental security income program; remainder to local governments.

[b] Primarily health, police and corrections, housing, sewerage, and transportation.

[c] Includes, in millions, $9,431.4 for redistribution of Federal funds to school districts, and $1,122.8 for community college grants in California; $5,693.2 for general school support, and $294.3 for community college support in New York; $5,349.6 available for school foundation funds distribution to school districts, and $473.7 to community colleges in Texas.

[d] Includes, in millions, $2,506.2 aid to local governments for families with dependent children and $1,354.9 reimbursement to the Federal government for supplemental security income program in California; $1,685.3 aid to local government for families with dependent children, $888.5 vendor payment to New York City Hospital Corporation, and $451.7 for welfare medical assistance in New York.

[e] Includes $1,132.8 shared motor vehicle license taxes.

[f] Less than $500,000.

Source: Department of Commerce, Bureau of the Census.

E9. State Direct Expenditures for Education by State

Fiscal Year 1985

($Millions)

State	Total	State Institutions of Higher Education: Total	State Institutions of Higher Education: Current Operation[a]	State Institutions of Higher Education: Capital Outlay	Other Education[b]: Total	Other Education[b]: Current Operation	Other Education[b]: Capital Outlay	Other Education[b]: Assistance And Subsidies
Total	$ 53,667.5	$ 44,264.1	$ 40,167.8	$ 4,096.3	$ 9,403.3	$ 5,484.5	$ 614.4	$ 3,304.4
Alabama	1,327.7	934.4	840.0	94.5	393.2	322.8	39.6	30.8
Alaska	495.5	280.1	215.0	65.0	215.4	176.0	37.8	1.6
Arizona	812.7	722.5	668.2	54.3	90.2	59.0	1.0	30.2
Arkansas	547.9	430.2	382.1	48.2	117.7	93.3	6.4	18.0
California	6,188.1	5,386.8	4,721.2	665.6	801.4	459.8	2.1	339.4
Colorado	909.4	838.5	788.2	50.2	71.0	39.5	1.8	29.7
Connecticut	569.5	446.4	427.6	18.8	123.1	93.9	4.7	24.5
Delaware	268.9	220.7	190.5	30.3	48.2	39.5	.4	8.3
Florida	1,651.4	1,179.7	1,050.5	129.2	471.7	141.2	217.3	113.2
Georgia	1,277.2	1,133.0	1,024.6	108.4	144.2	108.3	1.9	34.0
Hawaii	730.0	292.6	266.8	25.9	437.3	405.6	29.1	2.6
Idaho	236.4	208.0	186.4	21.6	28.5	21.4	1.9	5.1
Illinois	1,983.2	1,574.0	1,454.0	119.9	409.2	183.5	4.6	221.2
Indiana	1,404.9	1,190.2	1,096.3	93.9	214.8	132.2	8.0	74.5
Iowa	814.3	716.4	632.5	84.0	97.8	50.6	1.2	46.0
Kansas	601.1	544.8	510.2	34.7	56.3	35.9	.2	20.2
Kentucky	944.4	725.6	667.6	58.0	218.8	177.7	10.6	30.5
Louisiana	1,101.2	885.2	824.9	60.3	216.0	176.7	5.1	34.2
Maine	249.3	203.0	201.1	1.9	46.4	21.9	.7	23.8
Maryland	1,027.4	791.9	723.7	68.1	235.5	174.0	4.1	57.4
Massachusetts	1,119.9	866.2	727.6	138.6	253.8	171.6	.6	81.6
Michigan	2,067.8	1,816.0	1,627.9	188.1	251.7	107.6	1.8	142.4
Minnesota	1,172.3	1,014.0	933.7	80.3	158.3	66.4	12.7	79.1
Mississippi	490.5	398.8	383.1	15.8	91.7	56.9	2.0	32.8
Missouri	791.8	679.4	631.8	47.6	112.4	72.6	8.6	31.2
Montana	207.1	168.1	157.2	10.9	39.0	27.1	1.9	10.0
Nebraska	405.2	353.4	319.7	33.7	51.9	28.4	4.5	18.9
Nevada	173.7	156.2	147.8	8.4	17.5	13.9	.1	3.5
New Hampshire	135.7	120.9	113.1	7.8	14.8	8.0	.3	6.5
New Jersey	1,122.3	922.8	865.4	57.4	199.5	90.7	2.5	106.2
New Mexico	496.4	451.2	391.6	59.5	45.3	34.0	1.0	10.3
New York	3,358.1	2,429.9	2,257.9	172.0	928.2	276.9	6.6	644.7
North Carolina	1,505.9	1,300.4	1,195.7	104.6	205.5	127.1	39.6	38.8
North Dakota	264.2	235.1	212.1	23.1	29.1	17.7	.2	11.2
Ohio	2,259.8	2,079.7	1,894.6	185.2	180.1	66.6	30.1	83.4
Oklahoma	889.3	785.4	727.1	58.3	103.8	73.0	5.1	25.7
Oregon	585.4	523.1	485.5	37.5	62.3	36.3	1.0	25.0
Pennsylvania	1,764.7	1,088.4	1,013.4	74.9	676.3	254.5	32.9	388.9
Rhode Island	262.5	186.6	173.3	13.3	75.9	57.9	1.7	16.3
South Carolina	943.9	755.0	695.7	59.3	189.0	126.5	40.5	21.9
South Dakota	146.2	128.5	121.8	6.7	17.7	13.4	.4	4.0
Tennessee	1,102.7	867.2	800.1	67.0	235.5	202.7	2.9	29.9
Texas	3,721.9	3,404.2	3,011.7	392.4	317.6	205.3	7.8	104.5
Utah	568.8	505.8	449.6	56.2	63.1	40.2	10.1	12.8
Vermont	200.1	168.1	152.5	15.6	32.0	15.0	.1	16.8
Virginia	1,504.2	1,321.0	1,212.6	108.4	183.2	123.5	5.3	54.3
Washington	1,372.5	1,218.3	1,122.4	95.9	154.3	90.5	10.1	53.7
West Virginia	426.8	342.8	322.6	20.2	84.0	62.4	4.8	16.9
Wisconsin	1,331.9	1,155.1	1,035.5	119.6	176.7	99.9	.6	76.2
Wyoming	134.9	118.4	113.5	5.0	16.4	4.6	.1	11.7

[a] Includes $5,331.5 million for auxiliary enterprises such as dormitories and athletic events.

[b] Includes support of local public schools, state administration and services, tuition grants, aid to private schools, and special programs.

Source: Department of Commerce, Bureau of the Census.

E10. State Direct Expenditures for Highways by State[a]

Fiscal Year 1985

($Millions)

State	Total	Regular Highway Facilities: Total	Regular Highway Facilities: Current Operation	Regular Highway Facilities: Capital Outlay	Toll Highway Facilities: Total	Toll Highway Facilities: Current Operation	Toll Highway Facilities: Capital Outlay
Total	$ 27,167.4	$ 25,791.3	$ 8,508.4	$ 17,282.9	$ 1,376.1	$ 831.9	$ 544.2
Alabama	556.8	556.8	180.8	376.0	-	-	-
Alaska	423.2	354.5	98.7	255.8	68.7	60.0	8.7
Arizona	374.3	374.3	88.6	285.7	-	-	-
Arkansas	280.5	280.5	116.5	163.9	-	-	-
California	1,525.9	1,470.6	736.3	734.4	55.2	30.6	24.6
Colorado	363.2	363.2	163.6	199.6	-	-	-
Connecticut	418.1	405.2	158.2	247.0	13.0	13.0	*b*
Delaware	118.9	107.1	43.1	64.0	11.8	4.9	6.9
Florida	1,028.6	973.3	120.1	853.2	55.2	29.8	25.4
Georgia	850.2	849.5	179.8	669.7	.6	.6	-
Hawaii	84.5	84.5	26.9	57.6	-	-	-
Idaho	160.8	160.8	21.1	139.7	-	-	-
Illinois	1,510.2	1,366.0	339.9	1,026.0	144.3	46.3	98.0
Indiana	564.6	538.6	149.7	388.9	26.0	20.2	5.8
Iowa	509.2	508.7	127.0	381.7	.5	.3	.2
Kansas	394.0	373.9	104.9	269.0	20.1	11.2	8.9
Kentucky	585.3	569.6	177.6	392.0	15.7	9.5	6.2
Louisiana	651.1	651.1	151.9	499.2	-	-	-
Maine	171.8	152.5	68.7	83.8	19.3	12.3	7.0
Maryland	541.0	496.6	192.1	304.5	44.4	17.8	26.6
Massachusetts	405.0	349.5	112.8	236.7	55.5	39.1	16.4
Michigan	552.5	548.0	219.4	328.6	4.5	4.2	.3
Minnesota	561.8	561.8	172.6	389.2	-	-	-
Mississippi	322.2	322.2	99.9	222.3	-	-	-
Missouri	589.9	589.9	181.7	408.2	-	-	-
Montana	224.7	224.7	41.7	182.9	-	-	-
Nebraska	288.4	288.4	78.8	209.6	-	-	-
Nevada	184.1	184.1	55.8	128.3	-	-	-
New Hampshire	150.0	140.4	53.6	86.8	9.6	5.7	3.8
New Jersey	903.3	681.0	108.4	572.6	222.3	162.8	59.6
New Mexico	299.7	299.7	118.2	181.5	-	-	-
New York	1,332.3	1,190.3	305.0	885.3	142.0	83.1	58.9
North Carolina	795.4	784.1	411.5	372.6	11.2	10.0	1.2
North Dakota	167.7	167.7	45.1	122.6	-	-	-
Ohio	974.0	892.3	292.0	600.3	81.7	31.4	50.3
Oklahoma	365.5	352.2	104.4	247.8	13.3	13.2	.1
Oregon	343.5	343.3	79.7	263.6	.2	.2	-
Pennsylvania	1,533.5	1,423.3	837.4	586.0	110.2	65.4	44.7
Rhode Island	116.9	115.5	18.2	97.3	1.4	1.4	-
South Carolina	349.6	349.6	159.8	189.8	-	-	-
South Dakota	173.7	173.7	48.7	125.0	-	-	-
Tennessee	586.5	586.5	136.8	449.7	-	-	-
Texas	1,637.5	1,589.1	528.9	1,060.2	48.4	4.2	44.3
Utah	346.8	346.8	86.7	260.1	-	-	-
Vermont	105.1	105.1	51.9	53.2	-	-	-
Virginia	906.7	802.4	379.9	422.5	104.3	71.6	32.7
Washington	722.7	634.5	95.5	539.0	88.2	74.6	13.5
West Virginia	426.1	417.7	137.5	280.2	8.4	8.4	-
Wisconsin	417.0	417.0	245.1	172.0	-	-	-
Wyoming	273.1	273.1	55.9	217.2	-	-	-

[a] Includes streets, highways, and structures necessary for their use; snow and ice removal; bridges and levees.

[b] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

E11. State Direct Expenditures for Public Welfare by State

Fiscal Year 1985

($Millions)

		Cash Assistance Payments					
State	Total	Total	Categorical Assistance Programs[a]	Other	Vendor Payments	State Welfare Institutions	Other
Total	$ 52,688.2	$ 9,535.9	$ 8,388.2	$ 1,147.6	$ 32,952.0	$ 360.7	$ 9,839.6
Alabama	654.8	122.3	122.3	-	410.7	-	121.9
Alaska	200.2	56.5	56.5	*b*	66.3	18.6	58.7
Arizona	465.4	73.9	64.7	9.3	266.7	2.6	122.2
Arkansas	461.0	60.9	39.5	21.4	296.2	-	103.8
California	5,106.5	-	-	-	4,095.4	33.1	978.0
Colorado	391.8	-	-	-	270.3	6.0	115.5
Connecticut	896.8	238.1	236.0	2.1	536.9	17.7	104.2
Delaware	116.9	29.8	26.9	3.0	22.7	16.3	48.0
Florida	1,544.8	173.1	171.7	1.5	897.0	-	474.7
Georgia	1,017.0	194.5	194.5	-	735.3	-	87.2
Hawaii	283.5	99.9	81.7	18.2	136.3	-	47.3
Idaho	139.5	24.2	24.2	-	63.9	2.0	49.4
Illinois	3,361.6	1,162.8	905.6	257.2	1,595.4	23.3	580.1
Indiana	793.9	5.3	5.3	*b*	726.9	17.5	44.2
Iowa	696.4	169.9	159.4	10.4	398.0	21.1	107.5
Kansas	455.1	97.4	83.5	14.0	221.4	2.9	133.3
Kentucky	862.5	138.2	138.1	*b*	561.8	-	162.5
Louisiana	1,098.2	155.6	152.5	3.1	717.7	-	225.0
Maine	422.0	82.2	81.1	1.1	278.2	.3	61.3
Maryland	1,198.9	280.8	280.8	*b*	718.9	1.2	198.0
Massachusetts	2,348.1	524.5	441.8	82.8	1,161.5	21.5	640.6
Michigan	3,723.0	1,391.3	1,073.0	318.3	1,585.3	12.2	734.2
Minnesota	1,015.1	2.7	-	2.7	947.2	9.9	55.3
Mississippi	481.4	57.0	57.0	-	334.1	-	90.3
Missouri	928.4	192.4	185.1	7.3	534.8	6.9	194.4
Montana	176.2	29.4	29.4	*b*	92.9	4.1	49.8
Nebraska	324.2	60.0	59.8	.2	161.7	18.1	84.5
Nevada	113.5	10.8	10.7	.1	69.7	-	33.0
New Hampshire	158.0	28.5	28.5	-	60.8	4.2	64.5
New Jersey	1,426.4	-	-	-	1,140.6	15.1	270.6
New Mexico	252.5	53.1	53.1	-	123.3	8.6	67.4
New York	5,113.5	-	-	-	4,473.5	6.4	633.7
North Carolina	782.8	199.7	162.4	37.3	503.5	-	79.7
North Dakota	164.2	13.8	13.8	-	137.4	1.2	11.8
Ohio	2,548.9	751.8	751.8	-	1,618.6	19.1	159.4
Oklahoma	686.6	127.6	126.3	1.3	394.8	11.9	152.3
Oregon	499.5	110.9	100.3	10.6	199.7	-	189.0
Pennsylvania	3,316.1	1,046.7	769.6	277.1	1,473.4	16.2	779.8
Rhode Island	400.5	69.0	69.0	-	267.4	7.3	56.8
South Carolina	501.4	90.0	86.3	3.8	248.5	-	162.8
South Dakota	119.8	15.6	15.6	-	70.5	1.9	31.8
Tennessee	833.8	101.6	87.4	14.2	579.5	-	152.7
Texas	2,145.6	403.0	403.0	-	1,210.1	-	532.5
Utah	307.0	55.6	49.8	5.8	156.7	-	94.8
Vermont	164.1	40.4	38.1	2.3	75.5	2.8	45.4
Virginia	766.2	172.4	172.4	-	555.4	-	38.5
Washington	1,172.6	323.7	287.5	36.2	556.8	10.4	281.8
West Virginia	355.3	80.7	78.4	2.2	161.9	1.7	111.1
Wisconsin	1,606.9	402.2	399.5	2.6	999.8	15.2	189.7
Wyoming	89.4	16.4	14.6	1.8	41.0	3.7	28.3

[a] Includes Aid to Families with Dependent Children and supplemental security income in those states with state-administered payments.

[b] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

E12. State Direct Expenditures for Hospitals by State[a]

Fiscal Year 1985

($Millions)

State	Total	State Hospitals and Institutions for the Handicapped			Other Hospitals[b]
		Total	Current Operation	Capital Outlay	
Total	$ 15,940.1	$ 15,801.9	$ 15,014.2	$ 787.7	$ 138.2
Alabama	383.5	383.5	353.4	30.1	-
Alaska	24.0	21.9	21.0	0.8	2.2
Arizona	57.1	54.5	53.8	0.7	2.6
Arkansas	125.0	120.7	114.9	5.8	4.3
California	1,331.3	1,331.3	1,276.8	54.4	-
Colorado	229.3	206.4	203.2	3.3	22.9
Connecticut	360.1	359.6	351.0	8.6	0.5
Delaware	40.7	40.7	40.2	0.5	-
Florida	255.4	250.2	230.6	19.6	5.2
Georgia	335.5	335.5	324.0	11.5	-
Hawaii	103.0	102.3	93.2	9.1	0.7
Idaho	22.3	22.3	21.4	0.9	-
Illinois	494.4	476.9	462.4	14.5	17.5
Indiana	263.2	263.2	254.6	8.7	-
Iowa	265.3	265.3	243.2	22.1	-
Kansas	187.9	187.9	180.8	7.0	-
Kentucky	153.2	153.2	143.0	10.3	-
Louisiana	534.2	534.2	523.0	11.2	-
Maine	41.2	41.2	40.5	0.6	-
Maryland	243.0	243.0	233.4	9.6	-
Massachusetts	550.2	550.2	521.2	29.0	-
Michigan	702.9	702.9	587.2	115.8	-
Minnesota	381.2	380.0	335.6	44.4	1.2
Mississippi	166.7	166.5	163.6	2.9	.2
Missouri	294.1	294.1	269.9	24.2	-
Montana	31.2	31.2	30.6	.6	-
Nebraska	114.3	113.4	108.5	4.9	.9
Nevada	25.4	25.4	25.3	.1	-
New Hampshire	43.9	43.9	43.1	.8	-
New Jersey	492.4	485.1	477.8	7.3	7.3
New Mexico	131.8	131.8	115.4	16.5	-
New York	2,210.0	2,210.0	2,142.3	67.7	-
North Carolina	404.5	404.5	389.6	14.9	-
North Dakota	61.0	61.0	58.2	2.8	-
Ohio	737.2	737.2	711.3	25.9	-
Oklahoma	261.9	255.4	235.4	20.0	6.6
Oregon	187.5	187.5	182.9	4.6	-
Pennsylvania	790.9	789.0	767.5	21.5	1.8
Rhode Island	107.9	107.9	104.3	3.6	-
South Carolina	270.4	270.4	247.1	23.3	-
South Dakota	31.6	31.6	31.1	.4	-
Tennessee	252.6	252.6	227.7	25.0	-
Texas	1,014.5	950.1	924.6	25.5	64.4
Utah	108.0	108.0	103.7	4.2	-
Vermont	20.7	20.7	20.5	.2	-
Virginia	520.6	520.6	504.2	16.4	-
Washington	261.5	261.5	216.3	45.2	-
West Virginia	54.7	54.7	54.3	.4	-
Wisconsin	233.0	233.0	223.9	9.0	-
Wyoming	27.8	27.8	26.5	1.3	-

[a] Includes general hospitals, sanitariums, and hospitals and institutions for special diseases.
[b] Nongovernmental.

Source: Department of Commerce, Bureau of the Census.

E13. Federal Aid Received by the States by Function[a]

Selected Fiscal Years 1902-1985

($Millions)

Year	Total	Public Welfare	Highways	Education[b]	Employment Security Administration	Health and Hospitals[c]	Natural Resources[c]	General Revenue Sharing	All Other
1902	$ 3	$ 1	-	$ 1	-	-	-	-	$ 1
1913	6	1	-	3	-	-	-	-	2
1922	99	1	$ 79	10	-	-	-	-	9
1927	107	1	81	11	-	-	-	-	14
1932	222	1	191	12	-	-	-	-	18
1942	802	369	169	137	$ 57	-	-	-	69
1946	802	432	66	99	63	-	-	-	140
1948	1,643	731	303	320	152	-	-	-	137
1950	2,275	1,107	438	345	168	$ 95	-	-	122
1952	2,329	1,149	413	293	187	114	-	-	174
1954	2,668	1,426	542	277	198	88	-	-	137
1956	3,027	1,452	739	344	219	90	-	-	183
1958	4,461	1,793	1,496	492	280	114	-	-	286
1960	6,382	2,048	2,883	727	319	132	-	-	274
1962	7,108	2,449	2,746	985	423	158	-	-	346
1964	9,046	2,977	3,652	1,152	437	209	$ 154	-	465
1965	9,874	3,133	3,987	1,393	457	222	172	-	508
1966	11,743	3,573	3,972	2,654	506	270	205	-	562
1967	13,616	4,353	4,033	3,500	553	314	235	-	627
1968	15,228	5,240	4,198	3,891	619	382	262	-	636
1969	16,907	6,477	3,201	4,121	681	427	284	-	716
1970	19,252	7,818	4,431	4,554	769	508	309	-	864
1971	22,754	9,553	4,814	5,468	959	532	350	-	1,078
1972	26,791	12,289	4,871	5,984	1,148	601	393	-	1,505
1973	31,361	13,653	4,648	6,430	1,276	608	437	$ 2,272	2,037
1974	31,632	13,320	4,503	6,720	1,295	738	472	2,045	2,539
1975	36,148	14,247	5,260	7,879	1,521	1,102	599	2,066	3,473
1976	42,013	16,867	6,252	8,661	1,658	1,235	642	2,102	4,585
1977	45,890	18,723	6,363	9,035	1,833	1,532	637	2,217	5,550
1978	50,200	20,007	6,301	9,819	1,887	1,833	703	2,255	7,394
1979	54,548	22,313	7,015	10,710	1,928	1,988	784	2,261	7,550
1980	61,892	24,681	8,860	12,765	2,050	2,309	851	2,278	8,098
1981	67,868	28,892	9,369	14,100	2,362	2,601	986	1,118	8,440
1982	66,026	31,510	8,304	13,149	2,352	2,510	956	*d*	7,245
1983	68,985	32,949	8,927	13,208	2,531	2,869	965	*d*	7,536
1984	76,140	35,423	10,380	13,975	2,606	3,243	998	*d*	9,515
1985	84,469	38,664	12,702	15,307	2,679	3,416	1,113	*d*	10,588

---

[a] Excludes value of any aid in kind rather than cash, such as free transfers of surplus property or of commodities.

[b] Includes aid for training of defense workers, 1942-1944; from 1954 to 1962, includes Federal reimbursement for atomic research by state universities, previously classified as "All Other"; from 1963, atomic research is again included in "All Other."

[c] Health and hospitals included in "All Other" for 1902-1948; natural resources included in "All Other" for 1902-1962.

[d] Federal general revenue sharing program for states ended in fiscal year 1981.

Source: Department of Commerce, Bureau of the Census.

E14. Total State Revenue by Source and State

Fiscal Year 1985

($Millions)

		From Own Sources						Intergovernmental	
			General Revenue						
State	**Total**	**Total Own Sources[a]**	**Total**	**Taxes[b]**	**Charges and Miscellaneous**	**Liquor Stores[c]**	**Insurance Trust**	**From Federal**	**From Local**
Total	$ 438,953.6	$ 349,031.5	$ 275,422.3	$ 215,320.0	$ 60,102.3	$ 2,753.5	$ 67,907.5	$ 84,469.2	$ 5,452.9
Alabama	6,601.0	5,055.7	3,989.7	2,924.0	1,065.6	136.3	929.7	1,514.7	30.7
Alaska	5,917.6	5,518.9	5,054.4	1,885.8	3,168.6	-	463.2	396.6	2.1
Arizona	5,330.5	4,554.6	3,517.1	2,945.4	571.7	-	1,030.7	695.0	80.9
Arkansas	3,342.5	2,524.3	2,106.8	1,744.9	361.9	-	417.5	813.8	4.4
California	57,894.2	46,465.0	34,617.8	28,952.5	5,665.3	-	11,665.1	11,221.2	208.0
Colorado	5,297.5	4,300.3	3,136.2	2,284.4	851.8	-	1,164.1	987.1	10.1
Connecticut	6,268.3	5,200.7	4,630.4	3,498.0	1,132.4	-	552.5	1,065.6	2.0
Delaware	1,682.0	1,443.3	1,303.0	816.3	486.7	-	136.4	235.5	3.2
Florida	13,798.2	11,389.8	9,473.7	8,328.9	1,144.8	-	1,909.9	2,361.6	46.8
Georgia	8,759.7	6,565.0	5,377.3	4,525.0	852.3	-	1,187.6	2,149.5	45.3
Hawaii	2,677.0	2,270.0	1,838.3	1,362.6	475.7	-	431.7	403.8	3.2
Idaho	1,610.2	1,241.8	930.2	733.6	196.6	37.0	274.7	353.1	15.3
Illinois	17,573.0	13,737.1	11,541.3	9,227.8	2,313.5	-	2,195.8	3,770.1	65.8
Indiana	7,916.9	6,280.6	5,466.3	4,336.1	1,130.2	-	814.4	1,616.8	19.4
Iowa	4,697.4	3,700.0	3,006.7	2,307.4	699.3	124.8	568.6	952.4	45.0
Kansas	3,713.6	2,974.6	2,403.0	1,915.2	487.8	-	571.7	725.2	13.8
Kentucky	6,178.4	4,718.1	3,935.7	3,012.7	923.0	-	782.4	1,450.8	9.6
Louisiana	8,156.1	6,571.0	5,376.1	3,855.8	1,520.3	-	1,194.9	1,572.8	12.2
Maine	2,136.8	1,568.3	1,279.2	1,005.2	274.0	45.2	243.8	564.4	4.1
Maryland	8,221.2	6,687.0	5,559.0	4,321.8	1,237.2	-	1,050.0	1,499.1	35.0
Massachusetts	11,485.3	9,093.7	8,025.4	6,620.6	1,404.8	-	1,065.7	2,186.0	205.6
Michigan	17,262.1	13,241.6	11,144.1	8,684.2	2,459.9	430.0	1,667.5	3,572.8	447.7
Minnesota	9,378.4	7,576.1	6,458.4	5,228.0	1,230.4	-	1,117.7	1,708.6	93.6
Mississippi	3,922.7	2,887.3	2,267.8	1,811.6	456.2	109.5	510.0	1,021.9	13.6
Missouri	6,682.1	5,181.5	4,285.1	3,352.5	932.6	-	896.4	1,478.7	22.0
Montana	1,738.3	1,304.6	954.3	640.8	313.5	38.5	311.7	421.6	12.1

Continued

E14. Total State Revenue by Source and State (continued)

Fiscal Year 1985

($Millions)

		From Own Sources						Intergovernmental	
			General Revenue						
State	Total	Total Own Sources[a]	Total	Taxes[b]	Charges and Miscellaneous	Liquor Stores[c]	Insurance Trust	From Federal	From Local
Nebraska	$ 2,143.6	$ 1,589.2	$ 1,449.0	$ 1,040.1	$ 408.9	-	$ 140.3	$ 525.0	$ 29.4
Nevada	1,909.1	1,632.1	1,120.6	940.6	180.0	-	472.5	268.7	8.6
New Hampshire	1,360.5	1,026.1	733.4	433.9	299.5	$ 154.2	138.5	307.5	26.9
New Jersey	15,904.7	13,110.3	10,450.4	7,718.8	2,731.6	-	2,391.1	2,670.7	123.7
New Mexico	3,578.7	3,015.5	2,560.7	1,439.3	1,121.4	-	454.8	526.6	36.7
New York	46,762.4	34,680.6	25,350.7	20,702.1	4,648.6	-	7,550.7	9,160.6	2,921.2
North Carolina	9,878.8	7,839.6	6,248.9	5,198.0	1,050.9	-	1,590.7	1,933.0	106.2
North Dakota	1,651.2	1,287.6	1,108.3	692.2	416.1	-	179.3	341.1	22.6
Ohio	21,242.4	17,830.5	11,364.0	8,651.7	2,712.3	316.9	6,149.6	3,275.7	136.1
Oklahoma	5,672.0	4,707.2	3,968.6	2,982.1	986.5	-	613.3	942.1	22.8
Oregon	5,337.3	4,280.7	3,022.8	1,983.0	1,039.8	138.9	1,119.0	1,007.1	49.5
Pennsylvania	20,337.0	16,209.1	12,534.1	10,162.4	2,371.7	588.6	3,086.3	4,050.9	77.0
Rhode Island	2,128.8	1,650.5	1,381.4	862.1	519.3	-	261.5	456.0	22.2
South Carolina	5,825.0	4,741.7	3,461.6	2,732.3	729.3	-	850.5	1,058.0	25.3
South Dakota	1,081.8	768.0	615.6	355.5	260.1	-	152.4	306.3	7.5
Tennessee	6,142.2	4,494.2	3,703.3	2,998.4	704.9	-	791.0	1,611.6	36.4
Texas	21,345.6	17,487.3	14,937.6	11,540.8	3,396.8	-	2,549.7	3,846.6	11.6
Utah	3,133.3	2,377.2	1,826.4	1,323.7	502.7	67.7	483.1	735.9	20.2
Vermont	1,109.1	802.8	678.1	458.7	219.4	28.3	96.4	301.7	4.6
Virginia	9,030.5	7,400.3	6,056.9	4,469.4	1,587.5	240.0	1,103.4	1,536.5	93.8
Washington	9,780.5	7,866.4	5,493.4	4,585.6	907.8	206.9	2,166.2	1,774.7	139.4
West Virginia	3,672.4	2,923.6	2,215.4	1,855.6	359.8	60.2	648.1	744.0	4.8
Wisconsin	9,740.1	7,743.3	6,188.5	5,066.4	1,122.1	-	1,554.7	1,927.1	69.7
Wyoming	1,945.6	1,517.2	1,275.8	806.4	469.4	30.5	210.9	423.0	5.3

[a] Includes utility revenues of $2,948.2 million for 15 states, not shown separately.

[b] Excludes unemployment compensation taxes included in insurance trust revenue, shown separately in Table E47.

[c] Represents sales revenues, not net profits.

Source: Department of Commerce, Bureau of the Census.

E15. Total State Revenue by Source

Selected Fiscal Years 1902-1985

($Millions, Except Per Capita)

		From Own Sources						Intergovernmental		Per Capita[a]	
			General Revenue								
Year	Total	Total Own Sources[b]	Total	Taxes[c]	Charges and Miscellaneous	Insurance Trust[d]	Liquor Stores[e]	From Federal	From Local	Total	Taxes
1902	$ 192	$ 183	$ 181	$ 156	$ 25	-	$ 2	$ 3	$ 6	$ 2.46	$ 2.00
1913	376	360	360	301	59	-	-	6	10	3.92	3.14
1922	1,360	1,234	1,128	947	181	$ 106	-	99	27	12.49	8.70
1927	2,152	1,994	1,857	1,608	249	137	-	107	51	18.28	13.66
1932	2,541	2,274	2,156	1,890	268	118	-	222	45	20.50	15.25
1942	6,870	6,012	4,274	3,903	370	1,366	373	802	56	51.67	29.36
1952	16,815	14,330	10,944	9,857	1,087	2,462	924	2,329	156	108.87	63.82
1954	18,834	15,951	12,417	11,089	1,328	2,560	974	2,668	215	117.96	69.45
1956	22,199	18,903	15,093	13,375	1,718	2,791	1,019	3,027	269	133.78	80.60
1958	26,191	21,427	17,008	14,919	2,089	3,361	1,058	4,461	302	152.24	86.72
1960	32,838	26,094	20,618	18,036	2,583	4,347	1,128	6,382	363	184.52	101.35
1962	37,595	30,115	23,677	20,561	3,116	5,304	1,134	7,108	373	204.53	111.86
1964	45,167	35,703	28,184	24,243	3,942	6,324	1,195	9,046	417	238.50	128.01
1966	55,246	43,000	34,511	29,380	5,131	7,128	1,361	11,743	503	284.52	151.31
1968	68,460	52,525	43,197	36,400	6,797	7,771	1,557	15,228	707	345.37	183.63
1970	88,939	68,691	57,507	47,962	9,545	9,437	1,748	19,252	995	440.38	237.48
1971	97,233	73,424	61,290	51,541	9,749	10,320	1,814	22,754	1,054	473.05	250.75
1972	112,344	84,362	70,651	59,870	10,780	11,806	1,905	26,791	1,191	539.53	287.53
1973	129,808	97,108	80,432	68,069	12,363	14,690	1,985	31,361	1,339	616.93	323.51
1974	140,815	107,645	89,157	74,207	14,950	16,439	2,049	31,632	1,538	662.91	349.34
1975	157,033	119,206	96,784	80,155	16,629	20,293	2,129	36,148	1,680	732.23	373.76
1976	183,821	139,104	107,401	89,256	18,145	29,508	2,196	42,013	2,704	848.63	412.06
1977	204,426	155,799	120,499	101,085	19,414	32,365	2,244	45,890	2,737	834.71	462.20
1978	225,011	171,550	135,638	113,261	22,377	32,562	2,388	50,200	3,261	1,018.17	512.50
1979	247,059	189,972	150,961	124,963	25,998	35,370	2,504	54,548	2,539	1,105.94	559.39
1980	276,962	212,636	169,265	137,075	32,190	39,301	2,765	61,892	2,434	1,225.83	606.69
1981	310,828	240,042	187,374	149,738	37,636	48,041	2,805	67,868	2,918	1,360.39	655.35
1982	330,899	261,732	205,945	162,607	43,338	50,848	2,854	66,026	3,139	1,433.95	704.66
1983	357,661	284,933	217,752	171,440	46,312	61,971	2,819	68,986	3,742	1,534.97	735.77
1984	397,087	315,637	249,290	196,795	52,495	60,950	2,759	76,140	5,310	1,688.63	836.88
1985	438,954	349,030	275,422	216,320	60,102	67,907	2,753	84,469	5,453	1,829.00	897.19

---

[a] Based on population, excluding armed forces overseas and District of Columbia, January 1, each year.

[b] Includes utility revenues of $692 million in 1977, $962 million in 1978, $1,137 million in 1979, $1,304 million in 1980, $1,823 million in 1981, $2,085 million in 1982, $2,390 million in 1983, $2,638 million in 1984, and $2,948 million in 1985, not shown separately. Prior to 1977, utility revenues included in charges and miscellaneous general revenue.

[c] Excludes unemployment compensation taxes included in insurance trust revenue and shown in Table E17.

[d] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and similar social insurance programs.

[e] Gross receipts from the sale of liquor and associated products in state alcoholic beverage monopoly systems.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

E16. Percentage Distribution of State Tax Collections by Source

Selected Fiscal Years 1902-1986

Year	Total Tax Collections[a]	General Sales, Use, or Gross Receipts	Motor Vehicle Fuel Sales	Tobacco Products Sales	Alcoholic Beverage Sales and Licenses	Motor Vehicle and Operators' Licenses	Income			Property	Death and Gift	Severance	Other
							Total	Individual	Corporation				
1902	100.0%	-	-	-	b	-	-	-	-	52.6%	a	-	47.4%
1913	100.0	-	-	-	.7%[c]	1.7%	-	-	-	46.5	a	-	51.2
1922	100.0	-	1.4%	-	-	16.0	10.7%	4.5%	6.1%	36.7	7.0%	-	28.2
1927	100.0	-	16.1	-	-	18.7	10.1	4.4	5.7	23.0	6.6	-	25.5
1932	100.0	.4%	27.9	1.0%	.1	17.7	8.1	3.9	4.2	17.4	7.8	1.0%	18.7
1934	100.0	8.7	28.5	1.3	4.1	15.4	6.5	4.0	2.5	13.8	4.7	1.1	15.9
1936	100.0	13.9	26.2	1.7	6.3	13.8	10.2	5.8	4.3	8.7	4.5	1.3	13.5
1938	100.0	14.3	24.8	1.8	7.2	11.5	12.2	7.0	5.3	7.8	4.5	1.9	14.0
1940	100.0	15.1	25.3	2.9	7.7	11.7	10.9	6.2	4.7	7.8	3.4	1.6	13.6
1942	100.0	16.2	24.1	3.3	8.0	11.0	13.3	6.4	6.9	6.8	2.8	1.6	12.9
1944	100.0	17.7	16.8	3.9	8.0	9.7	18.7	7.8	11.0	6.0	2.7	1.7	14.9
1946	100.0	18.2	17.9	4.0	9.5	8.9	16.8	7.9	9.0	5.0	2.9	1.8	14.9
1948	100.0	21.9	18.7	5.0	7.4	8.8	16.1	7.4	8.7	4.1	2.7	1.9	13.4
1950	100.0	21.1	19.5	5.2	6.3	9.5	16.5	9.1	7.4	3.9	2.1	2.7	13.3
1952	100.0	22.6	19.0	4.6	5.3	9.4	17.8	9.3	8.5	3.8	2.1	2.8	12.8
1954	100.0	22.9	20.0	4.2	4.9	9.9	16.0	9.1	7.0	3.5	2.2	2.8	13.5
1956	100.0	22.7	20.1	3.8	4.7	9.7	16.9	10.3	6.7	3.5	2.3	2.7	13.6
1958	100.0	23.5	19.6	4.1	4.3	9.5	17.2	10.3	6.8	3.6	2.4	2.5	13.4
1960	100.0	23.8	18.5	5.1	4.1	8.7	18.8	12.2	6.5	3.4	2.3	2.3	12.9
1962	100.0	24.9	17.8	5.2	3.6	8.1	19.6	13.3	6.4	3.1	2.5	2.2	12.9
1964	100.0	25.1	16.7	4.9	4.1	7.9	21.1	14.1	7.0	3.0	2.7	2.0	12.5
1966	100.0	26.8	15.7	5.2	3.8	7.6	21.5	14.6	6.9	2.8	2.8	1.9	11.8
1968	100.0	28.7	14.2	5.2	3.5	6.8	24.0	17.1	6.9	2.5	2.4	1.7	10.9
1970	100.0	29.6	13.1	4.8	3.2	5.7	26.9	19.1	7.8	2.3	2.1	1.4	10.9
1971	100.0	30.0	12.9	4.9	3.2	5.7	26.3	19.7	6.6	2.2	2.1	1.4	11.2
1972	100.0	29.4	12.1	4.7	3.0	5.6	29.1	21.7	7.4	2.1	2.2	1.3	10.6
1973	100.0	29.1	11.8	4.6	2.9	5.3	30.9	22.9	8.0	1.9	2.1	1.2	10.2
1974	100.0	30.5	11.1	4.4	2.8	5.1	31.1	23.0	8.1	1.8	1.9	1.7	9.6
1975	100.0	30.9	10.3	4.1	2.6	4.9	31.8	23.5	8.3	1.8	1.8	2.2	9.6
1976	100.0	30.6	9.7	3.9	2.5	4.9	32.2	24.0	8.2	2.4	1.7	2.3	9.9
1977	100.0	30.6	9.0	3.5	2.3	4.5	34.3	25.2	9.1	2.2	1.8	2.1	9.7
1978	100.0	31.1	8.4	3.2	2.2	4.3	35.2	25.7	9.5	2.1	1.8	2.2	9.7
1979	100.0	31.6	8.0	2.9	2.1	4.1	35.8	26.1	9.7	2.0	1.8	2.3	9.6
1980	100.0	31.5	7.1	2.7	1.9	3.9	36.8	27.1	9.7	2.1	1.5	3.0	9.3
1981	100.0	31.0	6.5	2.6	1.9	3.8	36.8	27.3	9.4	2.0	1.5	4.3	9.7
1982	100.0	31.0	6.4	2.4	1.8	3.7	36.7	28.1	8.6	1.9	1.4	4.8	9.8
1983	100.0	31.3	6.3	2.3	1.7	3.7	36.7	29.0	7.7	1.9	1.5	4.3	10.3
1984	100.0	31.8	6.3	2.0	1.6	3.5	37.8	30.0	7.9	2.0	1.1	3.7	10.2
1985	100.0	32.3	6.2	2.1	1.5	3.6	37.8	29.6	8.2	1.8	1.1	3.3	10.3
1986	100.0	32.8	6.2	2.0	1.4	3.7	37.6	29.6	8.1	1.9	1.1	2.7	10.6

[a] Excluding unemployment taxes.

[b] Unallocable, included in "Other."

[c] License taxes included in "Other."

Source: Computed by Tax Foundation from data in Table E17.

E17. State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1986[a]

($Millions)

Year	Total		General Sales, Use, or Gross Receipts	Motor Vehicle Fuel Sales	Tobacco Products Sales	Alcoholic Beverage Sales and Licenses	Motor Vehicle and Operators' Licenses
	Including Unemployment	Excluding Unemployment					
1902	[c]	$ 156	-	-	-	[e]	-
1913	[c]	301	-	-	-	$ 2[f]	$ 5
1922	[c]	947	-	$ 13	-	-	152
1927	[c]	1,608	-	259	-	-	301
1932	[c]	1,890	$ 7	527	$ 19	1	335
1934	[c]	1,979	173	565	25	81	305
1936	$ 2,641	2,618	364	687	44	166	360
1938	3,834	3,132	447	777	55	227	359
1940	4,157	3,313	499	839	97	255	387
1941	4,507	3,606	575	913	106	272	434
1942	4,979	3,903	632	940	130	313	431
1943	5,136	3,964	671	776	141	335	414
1944	5,390	4,071	720	684	159	324	394
1945	5,603	4,349	776	696	145	368	414
1946	5,971	4,937	899	886	198	469	439
1947	6,690	5,721	1,181	1,110	245	480	517
1948	7,802	6,743	1,478	1,259	337	499	593
1949	8,349	7,376	1,609	1,361	388	502	665
1950	8,958	7,930	1,670	1,544	414	497	755
1951	10,270	8,933	2,000	1,710	430	546	840
1952	11,295	9,857	2,229	1,870	449	519	924
1953	11,922	10,552	2,433	2,019	469	544	1,012
1954	12,352	11,089	2,540	2,218	464	542	1,098
1955	12,735	11,597	2,637	2,353	459	550	1,184
1956	14,690	13,375	3,036	2,687	515	625	1,295
1957	16,041	14,531	3,373	2,828	556	650	1,368
1958	16,412	14,919	3,507	2,919	616	647	1,415
1959	17,495	15,848	3,697	3,058	675	684	1,492
1960	20,172	18,036	4,302	3,335	923	734	1,573
1961	21,374	19,057	4,510	3,431	1,001	774	1,641
1962	23,210	20,561	5,111	3,665	1,075	740	1,667
1963	25,109	22,117	5,539	3,851	1,124	883	1,780
1964	27,289	24,243	6,084	4,059	1,196	989	1,917
1965	29,120	26,126	6,711	4,300	1,284	1,050	2,021
1966	32,420	29,380	7,873	4,627	1,541	1,120	2,236
1967	34,836	31,926	8,923	4,837	1,615	1,182	2,311
1968	38,947	36,400	10,441	5,178	1,886	1,281	2,485
1969	44,481	41,931	12,443	5,644	2,056	1,379	2,685
1970	50,486	47,962	14,177	6,283	2,308	1,540	2,728
1971	54,031	51,541	15,473	6,628	2,536	1,650	2,953
1972	62,998	59,870	17,619	7,216	2,831	1,820	3,340
1973	72,564	68,069	19,793	8,058	3,112	1,957	3,636
1974	79,336	74,207	22,612	8,207	3,250	2,051	3,755
1975	85,290	80,155	24,780	8,255	3,286	2,110	3,941
1976	95,422	89,256	27,333	8,660	3,462	2,211	4,356
1977	109,608	101,085	30,896	9,088	3,500	2,297	4,587
1978	123,155	113,261	35,280	9,501	3,653	2,454	4,835
1979	136,669	124,908	39,505	9,980	3,640	2,580	5,155
1980	149,746	137,075	43,168	9,722	3,738	2,657	5,325
1981	167,227	149,738	46,412	9,734	3,893	2,826	5,695
1982	178,358	162,607	50,357	10,473	3,958	2,937	6,036
1983	192,091	171,464	53,643	10,793	4,001	2,967	6,292
1984	212,845	196,905	62,564	12,406	3,949	3,161	6,933
1985	232,336	215,893	69,633	13,344	4,534	3,266	7,780
1986	n.a.	228,054	74,821	14,087	4,449	3,302	8,374

---

[a] In 1945, 1943, and prior to 1942, includes all local shares of state-imposed taxes.

[b] In several states, individual and corporation income taxes are not segregable.

[c] Unemployment tax not levied prior to 1936.

Continued

E17. State Tax Collections by Source (continued)

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1986[a]

($Millions)

Income[b]								
Total	Individual	Corporation	Property	Death and Gift	Severance	Unemployment[c]	Other[d]	Year
-	-	-	$ 82	[e]	-	-	$ 74	1902
-	-	-	140	[e]	-	-	154	1913
$ 101	$ 43	$ 58	348	$ 66	-	-	267	1922
162	70	92	370	106	-	-	410	1927
153	74	79	328	148	$ 19	-	353	1932
129	80	49	273	93	21	-	314	1934
266	153	113	228	117	34	$ 23	354	1936
383	218	165	244	142	58	702	440	1938
361	206	155	260	113	53	844	449	1940
422	225	197	268	118	53	901	445	1941
518	249	269	264	110	62	1,076	502	1942
633	293	340	259	109	75	1,172	547	1943
762	316	446	243	110	71	1,319	605	1944
810	357	453	276	136	83	1,254	643	1945
831	389	442	249	141	90	1,034	737	1946
869	418	451	261	165	94	969	799	1947
1,084	499	585	276	179	131	1,059	905	1948
1,234	593	641	276	176	201	973	963	1949
1,310	724	586	307	168	211	1,028	1,053	1950
1,492	805	687	346	196	222	1,337	1,151	1951
1,751	913	838	370	211	272	1,438	1,262	1952
1,779	969	810	365	222	286	1,370	1,423	1953
1,776	1,004	772	391	247	312	1,263	1,502	1954
1,831	1,094	737	412	249	306	1,138	1,616	1955
2,264	1,374	890	467	310	361	1,315	1,815	1956
2,547	1,563	984	479	338	388	1,510	2,003	1957
2,562	1,544	1,018	533	351	370	1,493	1,998	1958
2,765	1,764	1,001	566	347	394	1,647	2,171	1959
3,389	2,209	1,180	607	420	420	2,136	2,333	1960
3,621	2,355	1,266	631	501	451	2,317	2,496	1961
4,036	2,728	1,308	640	516	451	2,649	2,660	1962
4,461	2,956	1,505	688	595	468	2,992	2,728	1963
5,110	3,415	1,695	722	658	489	3,046	3,019	1964
5,586	3,657	1,929	766	731	503	2,994	3,171	1965
6,326	4,288	2,038	834	808	545	3,040	3,463	1966
7,136	4,909	2,227	862	795	577	2,910	3,688	1967
8,749	6,231	2,518	912	872	618	2,547	3,977	1968
10,707	7,527	3,180	981	996	630	2,550	4,410	1969
12,921	9,183	3,738	1,092	996	686	2,524	5,231	1970
13,577	10,153	3,424	1,126	1,104	733	2,490	5,761	1971
17,412	12,996	4,416	1,257	1,294	758	3,128	6,323	1972
21,012	15,587	5,425	1,312	1,431	850	4,495	6,908	1973
23,093	17,078	6,015	1,301	1,425	1,255	5,129	7,258	1974
25,461	18,819	6,642	1,451	1,418	1,741	5,135	7,712	1975
28,721	21,448	7,273	2,118	1,513	2,029	6,166	8,853	1976
34,667	25,493	9,174	2,260	1,805	2,168	8,523	9,817	1977
39,843	29,105	10,738	2,364	1,837	2,493	9,894	10,988	1978
44,750	32,622	12,128	2,490	1,973	2,893	11,761	11,996	1979
50,410	37,089	13,321	2,892	2,035	4,167	12,671	12,799	1980
55,038	40,895	14,143	2,949	2,229	6,379	17,489	14,584	1981
59,670	45,668	14,002	3,116	2,350	7,830	15,751	15,925	1982
62,942	49,789	13,153	3,281	2,545	7,406	20,627	17,594	1983
74,514	59,002	15,511	3,862	2,226	7,249	15,940	20,041	1984
81,539	63,908	17,631	3,984	2,328	7,211	16,443	22,274	1985
85,832	67,469	18,363	4,355	2,534	6,125	n.a.	24,175	1986

[d] Includes taxes on insurance, public utilities, pari-mutuels, corporation licenses, hunting and fishing licenses, documents and stock transfers, other, and unsegregable.

[e] Unsegregable, included in "Other."

[f] Licenses included in "Other."

Source: Department of Commerce, Bureau of the Census.

E18. State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1986[a]

($Thousands)

State	Total	General Sales, Use or Gross Receipts	Selective Sales, Use, or Gross Receipts[b]	Licenses	Individual Income[c]	Corporation Net Income	Property	Death and Gift	Severance	Other Taxes
Total	$228,053,889	$74,821,130	$37,521,537	$14,904,172	$67,469,185	$18,362,904	$4,354,602	$2,533,696	$6,125,394	$1,961,269
Alabama	2,997,093	838,347	822,795	260,162	757,289	156,745	63,360	11,973	75,072	11,350
Alaska	1,856,488	0	67,254	63,835	556	177,751	113,509	672	1,432,911	0
Arizona	3,195,720	1,459,253	510,046	225,714	701,998	170,821	114,719	13,169	0	0
Arkansas	1,826,701	696,866	348,112	120,798	509,872	113,205	3,772	7,263	22,158	4,655
California	30,878,427	10,405,892	2,617,463	1,041,300	11,368,059	3,833,261	1,533,578	59,679	19,195	0
Colorado	2,344,375	736,649	338,413	142,817	955,931	116,937	9,052	13,280	22,577	8,719
Connecticut	3,836,804	1,624,938	866,331	205,561	300,687	616,824	12	150,556	0	71,895
Delaware	882,666	0	92,801	265,451	393,705	88,923	0	14,936	0	26,850
Florida	9,120,166	5,027,376	2,034,797	620,928	0	486,925	206,556	127,783	170,902	444,899
Georgia	4,917,070	1,640,401	698,982	153,976	1,945,188	418,119	15,332	26,105	0	18,967
Hawaii	1,490,665	746,697	198,734	25,858	467,789	43,661	0	5,971	0	1,955
Idaho	744,739	250,475	124,590	67,305	255,974	42,652	149	3,072	522	0
Illinois	9,800,757	3,366,226	1,922,403	734,305	2,645,364	859,707	209,695	53,721	0	9,336
Indiana	4,458,168	2,161,337	565,937	144,631	1,326,861	183,565	25,352	49,232	1,253	0
Iowa	2,459,172	768,564	390,398	236,417	864,475	138,588	0	58,261	0	2,469
Kansas	1,911,548	560,718	325,789	124,780	582,158	156,344	27,291	32,360	102,108	0
Kentucky	3,216,343	881,274	552,930	187,482	819,893	233,524	254,518	54,949	229,296	2,477
Louisiana	3,629,513	1,135,007	756,327	351,664	457,636	263,815	3,456	40,727	619,671	1,210
Maine	1,101,381	383,324	217,119	81,876	337,129	51,870	7,884	14,104	0	8,075
Maryland	4,669,561	1,189,603	910,011	158,002	1,929,547	250,331	113,985	41,770	0	76,312
Massachusetts	7,668,440	1,721,345	803,328	205,783	3,617,300	1,067,987	1,469	208,068	0	43,160
Michigan	9,314,194	2,687,022	1,076,429	534,095	3,248,238	1,449,598	187,511	78,480	52,821	0
Minnesota	4,898,456	1,359,015	850,428	341,013	1,948,595	367,312	4,782	15,617	9,501	2,193
Mississippi	1,917,330	1,030,745	277,237	153,585	272,612	97,301	635	12,290	72,925	0
Missouri	3,608,083	1,530,176	445,409	304,369	1,116,470	174,199	9,228	26,661	31	1,540

Continued

E18. State Tax Collections by Source and State (continued)

Excluding Unemployment Tax Collections

Fiscal Year 1986[a]

($Thousands)

State	Total	General Sales, Use or Gross Receipts	Selective Sales, Use, or Gross Receipts[b]	Licenses	Individual Income[c]	Corporation Net Income	Property	Death and Gift	Severance	Other Taxes
Montana	$ 617,108	$ 0	$ 140,716	$ 61,240	$ 172,216	$ 58,585	$ 45,043	$ 8,365	$ 129,934	$ 1,009
Nebraska	1,119,382	349,884	255,206	93,757	351,828	54,559	4,145	3,889	4,037	2,077
Nevada	1,048,301	519,535	377,423	117,624	0	0	33,693	0	26	0
New Hampshire	484,478	0	219,495	82,101	24,853	99,063	10,058	14,264	485	34,159
New Jersey	8,360,193	2,614,372	1,951,199	519,611	2,052,592	954,885	33,288	188,634	0	45,612
New Mexico	1,462,123	625,873	219,248	64,790	102,629	72,130	2,551	7,688	367,214	0
New York	22,747,419	4,760,919	2,718,378	776,163	11,582,305	1,901,879	0	328,465	0	679,310
North Carolina	5,579,710	1,384,069	927,960	391,692	2,206,749	512,095	69,007	86,702	1,436	0
North Dakota	616,076	177,042	102,531	55,567	73,368	56,312	1,967	2,318	146,971	0
Ohio	9,062,151	3,165,994	1,771,610	804,217	2,776,884	477,794	17,857	37,930	9,865	0
Oklahoma	2,959,632	656,048	560,814	326,204	687,646	107,077	0	39,544	571,375	10,924
Oregon	1,931,346	0	272,603	242,740	1,193,767	161,728	199	26,246	32,415	1,648
Pennsylvania	10,683,238	3,241,419	2,073,055	1,137,078	2,655,677	963,228	142,111	322,760	0	147,910
Rhode Island	885,557	291,377	178,143	34,289	286,649	67,656	7,774	15,865	0	3,804
South Carolina	2,887,103	1,111,500	516,334	158,379	907,285	149,465	5,156	22,710	0	16,274
South Dakota	403,741	198,929	120,209	43,693	0	23,617	0	11,680	5,613	0
Tennessee	3,271,963	1,865,934	651,356	332,259	67,432	268,618	0	30,966	2,321	53,077
Texas	11,124,708	4,327,698	3,342,052	1,783,357	0	0	13	119,458	1,552,130	0
Utah	1,364,835	558,581	181,912	57,498	451,543	66,450	221	4,725	43,905	0
Vermont	499,519	98,576	154,356	42,912	160,507	30,531	478	4,502	0	7,657
Virginia	4,846,627	1,020,192	941,807	306,482	2,174,272	280,768	18,533	19,915	1,600	83,058
Washington	5,219,292	3,113,204	853,723	263,843	0	0	820,076	17,712	36,998	113,736
West Virginia	1,848,552	811,147	333,818	109,749	478,590	88,909	2,331	19,833	0	4,175
Wisconsin	5,491,530	1,543,347	789,556	286,745	2,239,067	407,590	128,370	75,244	834	20,777
Wyoming	795,445	184,240	53,970	60,475	0	0	105,886	3,582	387,292	0

[a] Preliminary; unemployment tax collections are shown in Table E47.
[b] Includes collections of motor fuels, alcoholic beverages, tobacco products, insurance, public utilities, pari-mutuels, amusement, and other selective sales and gross receipts.
[c] Includes three states (Connecticut, New Hampshire, and Tennessee) where tax applies to limited income base (see Table E23).

Source: Department of Commerce, Bureau of the Census.

E19. Percentage Distribution of State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1986

State	Total	General Sales	Selective Sales and Gross Receipts	Licenses	Income	Property	Other
Total	100.0%	32.8%	16.5%	6.5%	37.6%	1.9%	4.7%
Alabama	100.0	28.0	27.5	8.7	30.5	2.1	3.3
Alaska	100.0	0.0	3.6	3.4	9.6	6.1	77.2[a]
Arizona	100.0	45.7	16.0	7.1	27.3	3.6	0.4
Arkansas	100.0	38.1	19.1	6.6	34.1	0.2	1.9
California	100.0	33.7	8.5	3.4	49.2	5.0	0.3
Colorado	100.0	31.4	14.4	6.1	45.8	0.4	1.9
Connecticut	100.0	42.4	22.6	5.4	23.9	[b]	5.8
Delaware	100.0	0.0	10.5	30.1	54.7	0.0	4.7
Florida	100.0	55.1	22.3	6.8	5.3	2.3	8.2
Georgia	100.0	33.4	14.2	3.1	48.1	0.3	0.9
Hawaii	100.0	50.1	13.3	1.7	34.3	0.0	0.5
Idaho	100.0	33.6	16.7	9.0	40.1	[b]	0.5
Illinois	100.0	34.3	19.6	7.5	35.8	2.1	0.6
Indiana	100.0	48.5	12.7	3.2	33.9	0.6	1.1
Iowa	100.0	31.3	15.9	9.6	40.8	0.0	2.5
Kansas	100.0	29.3	17.0	6.5	38.6	1.4	7.0
Kentucky	100.0	27.4	17.2	5.8	32.8	7.9	8.9
Louisiana	100.0	31.3	20.8	9.7	19.9	0.1	18.2
Maine	100.0	34.8	19.7	7.4	35.3	0.7	2.0
Maryland	100.0	25.5	19.5	3.4	46.7	2.4	2.5
Massachusetts	100.0	22.4	10.5	2.7	61.1	[b]	3.3
Michigan	100.0	28.8	11.6	5.7	50.4	2.0	1.4
Minnesota	100.0	27.7	17.4	7.0	47.3	0.1	0.6
Mississippi	100.0	53.8	14.5	8.0	19.3	[b]	4.4
Missouri	100.0	42.4	12.3	8.4	35.8	0.3	0.8
Montana	100.0	0.0	22.8	9.9	37.4	7.3	22.6
Nebraska	100.0	31.3	22.8	8.4	36.3	0.4	0.9
Nevada	100.0	49.6	36.0	11.2	0.0	3.2	[b]
New Hampshire	100.0	0.0	45.3	16.9	25.6	2.1	10.1
New Jersey	100.0	31.3	23.3	6.2	36.0	0.4	2.8
New Mexico	100.0	42.8	15.0	4.4	12.0	0.2	25.6
New York	100.0	20.9	12.0	3.4	59.3	0.0	4.4
North Carolina	100.0	24.8	16.6	7.0	48.7	1.2	1.6
North Dakota	100.0	28.7	16.6	9.0	21.0	0.3	24.2
Ohio	100.0	34.9	19.5	8.9	35.9	0.2	0.5
Oklahoma	100.0	22.2	18.9	11.0	26.9	0.0	21.0
Oregon	100.0	0.0	14.1	12.6	70.2	[b]	3.1
Pennsylvania	100.0	30.3	19.4	10.6	33.9	1.3	4.4
Rhode Island	100.0	32.9	20.1	3.9	40.0	0.9	2.2
South Carolina	100.0	38.5	17.9	5.5	36.6	0.2	1.4
South Dakota	100.0	49.3	29.8	10.8	5.8	0.0	4.3
Tennessee	100.0	57.0	19.9	10.2	10.3	0.0	2.6
Texas	100.0	38.9	30.0	16.0	0.0	[b]	15.0
Utah	100.0	40.9	13.3	4.2	38.0	[b]	3.6
Vermont	100.0	19.7	30.9	8.6	38.2	0.1	2.4
Virginia	100.0	21.0	19.4	6.3	50.7	0.4	2.2
Washington	100.0	59.6	16.4	5.1	0.0	15.7	3.2
West Virginia	100.0	43.9	18.1	5.9	30.7	0.1	1.3
Wisconsin	100.0	28.1	14.4	5.2	48.2	2.3	1.8
Wyoming	100.0	23.2	6.8	7.6	0.0	13.3	49.1

[a] Primarily severance tax collections.
[b] Less than .05%
Source: Computed by Tax Foundation from data in Table E18.

E20. State Tax Collections by State

Excluding Unemployment Tax Collections[a]

Selected Fiscal Years 1939-1986[b]

($Thousands)

State	1939	1946	1950	1960	1970	1980	1986
Total	$3,076,387	$4,937,065	$7,929,881	$18,035,927	$47,961,994	$137,056,630	$228,053,889
Alabama	47,780	66,607	115,918	273,718	657,361	1,856,789	2,997,093
Alaska	-	-	-	27,110	85,399	1,437,607	1,856,488
Arizona	15,288	31,701	47,836	164,965	474,270	1,716,237	3,195,720
Arkansas	28,030	55,415	85,015	158,118	351,447	1,160,767	1,826,701
California	242,215	480,144	811,206	2,124,369	5,497,548	19,366,696	30,878,427
Colorado	31,360	51,268	89,455	192,542	470,060	1,490,898	2,344,375
Connecticut	40,258	55,783	105,636	238,124	741,789	1,839,678	3,836,804
Delaware	9,776	15,175	25,775	70,776	195,648	515,715	882,666
Florida	51,191	111,066	170,275	521,682	1,421,109	4,804,298	9,120,166
Georgia	42,128	79,769	124,648	369,080	941,334	2,728,961	4,917,070
Hawaii	-	-	-	124,230	340,450	998,383	1,490,665
Idaho	10,143	18,172	30,052	68,999	155,880	490,346	744,739
Illinois	183,247	256,819	380,270	836,372	2,868,694	7,073,077	9,800,757
Indiana	72,617	117,887	202,895	399,379	1,002,418	2,695,759	4,458,168
Iowa	61,071	82,127	146,437	265,787	628,327	1,746,828	2,459,172
Kansas	36,144	59,221	119,349	206,622	430,975	1,269,671	1,911,548
Kentucky	40,787	65,032	107,390	228,507	703,044	2,144,941	3,216,343
Louisiana	70,143	113,157	240,867	452,695	838,792	2,397,215	3,629,513
Maine	19,751	26,049	41,628	86,929	207,617	619,160	1,101,381
Maryland	35,895	57,523	131,464	343,579	1,082,058	2,760,818	4,669,561
Massachusetts	106,826	175,351	234,846	491,123	1,393,653	3,927,303	7,668,440
Michigan	139,610	238,113	393,056	913,920	2,345,090	5,947,650	9,314,194
Minnesota	75,775	99,050	188,610	352,583	1,020,953	3,242,940	4,898,456
Mississippi	27,288	57,943	87,451	194,300	485,755	1,257,932	1,917,330
Missouri	69,071	111,789	162,215	213,895	820,860	2,094,540	3,608,083
Montana	11,007	14,395	30,149	64,868	128,823	435,751	617,108
Nebraska	21,474	28,661	54,055	91,052	261,307	816,767	1,119,382
Nevada	3,554	5,375	10,953	44,885	149,128	476,604	1,048,301
New Hampshire	12,445	16,328	19,819	41,757	94,765	267,495	484,478
New Jersey	91,730	135,150	147,914	365,232	1,332,251	4,265,830	8,360,193
New Mexico	13,998	27,120	51,070	123,206	273,466	926,048	1,462,123
New York	416,207	668,718	891,783	1,961,008	6,116,519	12,626,027	22,747,419
North Carolina	69,169	137,544	212,728	459,373	1,190,220	3,215,348	5,579,710
North Dakota	11,235	21,196	39,210	60,760	121,646	371,861	616,076
Ohio	190,341	242,376	379,403	872,723	1,702,624	4,766,665	9,062,151
Oklahoma	55,721	104,883	158,232	275,379	502,121	1,776,044	2,959,632
Oregon	22,592	52,094	99,829	208,283	430,686	1,455,352	1,931,346
Pennsylvania	238,747	263,406	439,387	1,032,861	2,777,578	7,240,808	10,683,238
Rhode Island	14,162	25,284	38,297	86,095	228,674	550,787	885,557
South Carolina	28,646	61,133	90,019	235,478	543,678	1,678,049	2,887,103
South Dakota	14,879	18,887	37,923	52,993	112,705	270,518	403,741
Tennessee	40,553	67,065	149,782	304,590	686,936	1,886,992	3,271,963
Texas	111,375	170,921	315,117	792,800	1,975,087	6,758,706	11,124,708
Utah	15,365	26,181	43,613	100,405	251,596	785,755	1,364,835
Vermont	9,853	13,383	20,425	43,522	135,177	266,317	499,519
Virginia	47,365	79,625	147,081	291,664	955,726	2,743,325	4,846,627
Washington	57,474	134,872	201,560	460,770	1,028,028	2,917,445	5,219,292
West Virginia	43,616	62,252	94,029	180,119	384,993	1,219,492	1,848,552
Wisconsin	75,649	126,433	197,546	426,234	1,332,754	3,366,310	5,491,530
Wyoming	6,836	8,622	17,663	41,460	84,475	388,125	795,445

[a] Unemployment tax collections by state shown in Table E47.

[b] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E21. Per Capita State Tax Collections by State

Excluding Unemployment Tax Collections

Selected Fiscal Years 1939-1986[a]

State	1939	1946	1950	1960	1970	1980	1986
Total	$ 23.81	$ 37.51	$ 53.63	$ 104.08	$ 239.16	$ 623.91	$ 948.44
Alabama	14.99	24.00	36.84	84.48	191.09	492.65	739.48
Alaska	-	-	-	123.23	290.20	3,540.90	3,476.57
Arizona	32.81	53.37	67.00	131.55	273.04	687.51	963.44
Arkansas	14.54	31.45	46.10	88.88	183.72	532.46	770.11
California	36.39	51.39	78.48	138.54	278.91	853.38	1,144.45
Colorado	28.20	45.94	69.08	111.32	217.13	537.83	717.59
Connecticut	23.91	31.53	51.99	95.44	247.26	590.59	1,203.14
Delaware	38.04	53.06	81.57	161.22	362.31	886.11	1,394.42
Florida	28.91	45.06	63.82	108.91	213.99	542.25	781.17
Georgia	13.63	25.58	37.49	94.59	206.84	533.31	805.55
Hawaii	-	-	-	200.37	453.93	1,091.13	1,403.64
Idaho	19.77	35.84	52.72	104.86	220.48	541.82	742.51
Illinois	23.30	33.79	43.86	83.86	259.87	629.89	848.33
Indiana	21.45	34.40	51.26	86.52	194.91	499.21	809.99
Iowa	24.49	35.58	56.80	96.83	224.00	601.94	862.56
Kansas	19.62	34.21	62.00	95.57	192.74	535.95	776.74
Kentucky	14.57	25.04	37.69	75.82	219.84	608.15	862.75
Louisiana	30.70	46.59	91.45	141.20	231.77	596.53	806.38
Maine	23.43	32.56	46.10	90.74	209.29	564.41	938.14
Maryland	20.33	27.44	56.45	112.61	279.75	665.58	1,046.28
Massachusetts	24.47	41.74	49.54	96.62	246.66	680.76	1,314.89
Michigan	27.61	43.49	62.07	117.88	267.06	645.99	1,018.50
Minnesota	27.52	39.04	64.26	104.38	271.67	788.81	1,162.42
Mississippi	12.83	27.72	41.94	89.87	218.81	517.88	730.41
Missouri	18.27	31.79	41.79	73.00	176.91	430.37	712.22
Montana	19.94	30.18	52.99	97.25	185.62	554.39	753.49
Nebraska	16.19	23.67	41.52	64.95	177.28	518.91	700.49
Nevada	33.85	36.07	69.76	160.88	310.68	678.92	1,088.58
New Hampshire	25.66	35.57	37.18	69.36	130.89	301.57	471.74
New Jersey	22.37	32.90	30.25	61.28	187.77	559.78	1,097.14
New Mexico	27.29	50.50	79.30	132.76	270.49	746.21	988.59
New York	30.80	53.52	59.88	118.00	337.84	720.58	1,279.96
North Carolina	20.11	38.93	54.39	102.04	236.58	573.55	881.33
North Dakota	17.36	38.82	65.68	96.91	195.89	566.00	907.33
Ohio	27.84	35.05	47.59	90.80	161.19	444.20	842.83
Oklahoma	23.98	51.72	75.17	119.68	198.08	614.12	895.50
Oregon	21.17	41.68	69.76	118.61	208.87	575.92	715.84
Pennsylvania	23.99	28.81	42.29	91.93	236.57	617.24	898.58
Rhode Island	20.41	32.58	47.81	100.81	245.36	592.88	908.26
South Carolina	15.62	31.61	44.37	99.44	211.55	572.32	854.68
South Dakota	22.93	32.62	60.10	78.05	168.72	392.62	570.26
Tennessee	14.38	23.30	46.29	85.87	176.27	430.82	681.23
Texas	17.99	25.04	41.34	85.08	178.82	505.13	666.87
Utah	28.72	44.30	65.00	114.49	240.30	574.80	819.72
Vermont	27.68	42.49	55.35	112.75	309.33	540.20	923.33
Virginia	17.95	24.94	44.68	74.23	207.14	527.87	837.50
Washington	33.85	61.14	87.86	163.22	307.52	743.11	1,169.46
West Virginia	23.86	36.45	48.72	96.22	220.50	649.36	963.29
Wisconsin	24.42	42.70	58.26	108.87	304.42	713.20	1,147.66
Wyoming	27.79	36.08	63.77	127.57	256.76	862.50	1,568.93

[a] Computations based on population as of July 1; data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

E22. Dates of Adoption of Major State Taxes by State

State	Individual Income	Corporate Income	General Sales	Gasoline	Cigarettes	Distilled Spirits[a]
Alabama	1933	1933	1936	1923	1935	-
Alaska	1949[b]	1949	-	1946	1949	1945
Arizona	1933	1933	1933	1921	1935	1933
Arkansas	1929	1929	1935	1921	1929	1935
California	1935	1929	1933	1923	1959	1935
Colorado	1937	1937	1935	1919	1964	1933
Connecticut	1969[b]	1915	1947	1921	1935	1937
Delaware	1917	1957	-	1923	1943	1933
Florida	-	1971	1949	1921	1943	1935
Georgia	1929	1929	1951	1921	1937	1937
Hawaii	1901	1901	1935	1932	1939	1939
Idaho	1931	1931	1965	1923	1945	-
Illinois	1969	1969	1933	1927	1941	1934
Indiana	1963	1963	1933	1923	1947	1933
Iowa	1934	1934	1933	1925	1921	-
Kansas	1933	1933	1937	1925	1927	1948
Kentucky	1936	1936	1960	1920	1936	1934
Louisiana	1934	1934	1938	1921	1932	1934
Maine	1969	1969	1951	1923	1941	-
Maryland	1937	1937	1947	1922	1958	1933
Massachusetts	1916	1919	1966	1929	1939	1933
Michigan	1967	1967	1933	1925	1947	-
Minnesota	1933	1933	1967	1925	1947	1934
Mississippi	1912	1921	1932	1922	1932	1966
Missouri	1917	1917	1934	1925	1955	1934
Montana	1933	1917	-	1921	1947	-
Nebraska	1967	1967	1967	1925	1947	1935
Nevada	-	-	1955	1923	1947	1935
New Hampshire	1923[b]	1970	-	1923	1939	-
New Jersey	1976	1958	1966	1927	1948	1933
New Mexico	1933	1933	1933	1919	1943	1934
New York	1919	1917	1965	1929	1939	1933
North Carolina	1921	1921	1933	1921	1969	-
North Dakota	1919	1919	1935	1919	1927	1936
Ohio	1971	1971	1934	1925	1931	-
Oklahoma	1915	1931	1933	1923	1933	1959
Oregon	1930	1929	-	1919	1965	-
Pennsylvania	1971	1935	1953	1921	1937	-
Rhode Island	1971	1947	1947	1925	1939	1933
South Carolina	1922	1922	1951	1922	1923	1935
South Dakota	-	-	1933	1922	1923	1935
Tennessee	1931[b]	1923	1947	1923	1925	1939
Texas	-	-	1961	1923	1931	1935
Utah	1931	1931	1933	1923	1923	-
Vermont	1931	1931	1969	1923	1937	-
Virginia	1916	1915	1966	1923	1960	-
Washington	-	-	1933	1921	1935	-
West Virginia	1961	1967	1933	1923	1947	-
Wisconsin	1911	1911	1961	1925	1939	1934
Wyoming	-	-	1935	1923	1951	-

[a] Excludes excises by the states that own and operate liquor stores, and by North Carolina where county stores operate under state supervision.

[b] Taxes are limited: Connecticut (capital gains and dividends); New Hampshire and Tennessee (interest and dividends). Alaska abolished its individual income tax in 1980.

Source: Advisory Commission on Intergovernmental Relations, and Commerce Clearing House.

E23. State Individual Income Tax Rates and Related Data[a]

As of October 1, 1987

State	Lowest Bracket		Highest Bracket		Maximum Personal Exemption and Credit for Dependents[b]			Federal Income Tax Deductible
	Rate (Percent)	To Net income of	Rate (Percent)	Income Above	Married or Head of Family	Single	Each Dependent	
Alabama[c]	2	$ 1,000	5	$ 6,000	$ 3,000	$ 1,500	$ 300	Yes
Arizona[c,d,e]	2	1,183	8	7,098	4,090	2,045	1,227	Yes
Arkansas	1	2,999	7	25,000	40[f]	20[f]	20[f]	No
California[c,d,e]	1	3,650	9.3	23,950	102[f]	51[f]	51[f]	No
Colorado	5 percent of Federal taxable income							No
Delaware[g]	1	1,000	8.8	40,000	2,500	1,250	1,250	Yes[h]
Georgia[c]	1	1,000	6	10,000	3,000	1,500	1,500	No
Hawaii[c,g]	2.25	2,000	10	40,000	2,000	1,000	1,000	No
Idaho[d]	2	1,000	8.2	20,000	Federal exemptions			No
Illinois	2.5	All	-	-	2,000	1,000	1,000	No
Indiana	3.4	All	-	-	2,000	1,000	1,000	No
Iowa	.4	1,000	9.98	45,000	40	20	15	Yes
Kansas	2	2,000	9	25,000	2,000	1,000	1,000	Yes[h]
Kentucky	2	3,000	6	8,000	40[f]	20[f]	20[f]	Yes[h]
Louisiana[d]	2	10,000	6	50,000	9,000[i]	4,500[i]	1,000[i]	Yes
Maine[c,e]	1	4,500	10	50,000	2,000	1,000	1,000	No
Maryland	2	1,000	5	3,000	2,000	1,000	1,000	No
Massachusetts	[j]	[j]	[j]	[j]	4,400[i]	2,200[i]	1,000[i]	No
Michigan	4.6	All	-	-	3,000	1,500	1,500	No
Minnesota[c,g]	4	4,000	9	21,000	Federal exemptions			No
Mississippi	3	5,000	5	10,000	9,500	6,000	1,500	No
Missouri	1.5	1,000	6	9,000	2,400	1,200	400	Yes
Montana[e,k]	2	1,400	11	48,100	2,200	1,100	1,100	Yes
Nebraska[c]	2	3,000	5.9	45,000	2,200	1,100	1,100	No
New Jersey	2	20,000	3.5	50,000	2,000	1,000	1,000	No
New Mexico[c,d]	2.4	8,000	8.5	64,000	Federal exemptions			No
New York[g]	2	1,700	8.75	23,300	1,800	900	900	No
North Carolina	3	2,000	7	10,000	2,200	1,100	800	No
North Dakota[k]	2.67	3,000	12	50,000	Federal exemptions			Yes[h]
Ohio[g]	.751	5,000	6.9	100,000	1,300	650	650	No
Oklahoma[c,l]	.5	2,000	6	15,000	2,000	1,000	1,000	Yes[h]
Oregon[c,e]	5	2,000	9	5,000	170[f]	85[f]	85[f]	Yes[h]

Continued

E23. State Individual Income Tax Rates and Related Data[a] (continued)

As of October 1, 1987

State	Lowest Bracket		Highest Bracket		Maximum Personal Exemption and Credit for Dependents[b]			Federal Income Tax Deductible
	Rate (Percent)	To Net Income of	Rate (Percent)	Income Above	Married or Head of Family	Single	Each Dependent	
Pennsylvania	2.1	All	-	-	-	-	-	No
Rhode Island[g]	23.46 percent of taxpayer's Federal tax liability				-	-	-	No
South Carolina[c]	3	4,000	7	10,000	Federal exemptions			Yes[h]
Utah[c]	2.75	1,500	7.75	7,500	1,500	750	750	Yes
Vermont[g]	25.8 percent of taxpayer's Federal tax liability				-	-	-	No
Virginia	2	3,000	5.75	14,000	1,400	700	700	No
West Virginia[c]	3	10,000	6.5	60,000	4,000	2,000	2,000	No
Wisconsin	4.9	10,000	6.93	20,001	40[f]	20[f]	20[f]	No
District of Columbia[g]	6	10,000	10	20,000	1,770	885	885	No

[a] In addition to the states listed, three states tax limited portions of personal income. Connecticut levies a 7% tax on capital gains and a graduated 1% to 12% tax on dividends and interest income for taxpayers with Federal adjusted gross income of $57,999 or more. New Hampshire imposes a 5% tax on dividends and certain interest income. Tennessee taxes income from dividends and interest at 6%.

[b] Does not include exemptions or credits for age or blindness, to offset sales or property taxes paid, or for any other special purpose.

[c] Rates for the following states are for married persons filing jointly: Alabama, California, Georgia, Hawaii, Maine, Minnesota, Nebraska, New Mexico, New York, Oklahoma, Utah, and Wisconsin; separate rate schedules apply for single taxpayers and in some cases for heads of households. Rates for Arizona and Oregon are for single taxpayers; in the case of joint returns, the tax is twice the tax that would be due if taxable income of husband and wife were cut in half.

[d] Community property state in which, in general, half of community income is taxed to each spouse.

[e] Subject to annual adjustment for inflation. Brackets shown for Arizona, Maine, and Montana are indexed for tax year 1987.

[f] Credit allowed in lieu of exemption.

[g] Future reductions (after tax year 1987) are scheduled in Delaware, Hawaii, Minnesota, New York, Ohio (contingent upon state unemployment rate), Rhode Island, Vermont, and the District of Columbia.

[h] Amount of Federal income tax deduction is limited. After 1987 Delaware's deductibility provision is repealed.

[i] Applies to allowable personal exemption and standard deduction.

[j] No tax is imposed on total income below $12,000 for husband and wife or $8,000 for single individuals. Above these amounts a 5% tax is levied on earned income and a 10% tax on interest, dividends, and net capital gains. Exemptions shown apply to earned income.

[k] A 10% surtax is imposed in Montana (until 1990) and North Dakota.

[l] Different rate schedules apply to taxpayers who choose to deduct Federal income tax in Oklahoma.

Source: Commerce Clearing House.

E24. State Individual Net Income Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 196,044	$ 724,435	$ 2,209,294	$ 9,182,862	$ 37,089,482	$ 67,469,185
Alabama	1,061	14,314[b]	27,360	85,081	396,570	757,289
Alaska	-	-	8,903	32,455	100,481	556
Arizona	372	2,668	10,000	64,974	287,498	701,998
Arkansas	343	4,343	9,774	42,548	316,644	509,872
California	20,672	60,500	245,797	1,150,604	6,463,736	11,368,059
Colorado	1,361	11,287	34,542	129,097	461,325	955,931
Connecticut	-	-	-	4,916	100,953	300,687
Delaware	1,085	7,398	26,393	68,486	235,763	393,705
Georgia	2,280	10,884	36,442	184,943	872,073	1,945,188
Hawaii	-	-	28,778	105,019	311,404	467,789
Idaho	520	5,374	20,195	36,662	159,138	255,974
Illinois	-	-	-	575,601	1,900,676	2,645,364
Indiana	-	-	-	216,384	556,709	1,326,861
Iowa	3,483	15,812	36,671	112,746	602,385	864,475
Kansas	1,325	8,313	24,000	78,423	336,061	582,158
Kentucky	1,941	11,025	51,686	121,423	505,832	819,893
Louisiana	2,344	18,768[d]	12,500	47,993	247,438	457,636
Maine	-	-	-	18,885	142,689	337,129
Maryland	570	18,267	85,010	413,366	1,097,009	1,929,547
Massachusetts	18,875	44,758	151,728	517,952	1,860,033	3,617,300
Michigan	-	-	-	415,345	1,916,626	3,248,238
Minnesota	8,097	37,351	89,328	345,733	1,262,697	1,948,595
Mississippi	861	4,487	7,639	44,162	150,296	272,612
Missouri	[e]	25,239[d]	37,659	129,654	603,319	1,116,470
Montana	435	3,687	10,707	38,871	135,012	172,216
Nebraska	-	-	-	44,444	235,821	351,828
New Hampshire	745	1,119	1,581	3,462	10,474	24,853
New Jersey	-	-	-	17,643[f]	1,004,781	2,052,592
New Mexico	268	1,546	7,101[d]	35,730	46,846	102,629
New York	105,888	262,916	756,364	2,506,435	5,780,045	11,582,305
North Carolina	2,767	24,397	91,814	270,945	1,180,507	2,206,749
North Dakota	275	3,697	4,796	15,379	53,346	73,368
Ohio	-	-	-	-	1,039,728	2,776,884
Oklahoma	2,469	7,260	16,780	50,516	361,895	687,646
Oregon	3,338	29,460	94,641	213,053	867,976	1,193,767
Pennsylvania	-	-	-	-	1,671,842	2,655,677
Rhode Island	-	-	-	18,644	153,912	286,649
South Carolina	1,250	10,292	31,642	95,398	494,789	907,285
South Dakota	[e]	-	-	-	-	-
Tennessee	1,386	3,045	5,218	12,113	30,800	67,432
Utah	680	4,111	16,234	61,335	265,327	451,543
Vermont	562	3,057	11,373	43,668	83,182	100,507
Virginia	2,161	23,993	77,314	282,769	1,103,006	2,174,272
West Virginia	1,311	-	-	40,061	252,362	478,590
Wisconsin	7,319	45,067	139,324	489,944	1,430,476	2,239,067

[a] Data for 1939 not strictly comparable to other years.

[b] In Alabama, 1950 data include corporate income taxes except on financial institutions; in Alaska, 1986 data reflect residual collections of repealed tax.

[c] In Connecticut, tax applicable to income from capital gains only in 1970, to capital gains and dividends in 1980, and to capital gains, dividends, and interest in 1986; in Tennessee and New Hampshire, the tax is restricted to income from interest and dividends.

[d] Includes corporation income taxes.

[e] Included with corporation income taxes in Table E26.

[f] In New Hampshire, a tax on commuters' income is included. In New Jersey, collections were only from New York and Pennsylvania commuters.

Source: Department of Commerce, Bureau of the Census.

E25. State Property Tax Collections by State

Selected Fiscal Years 1956-1986

(\$Thousands)

	1956		1960		1970		1980		1986
State	Total	General	Total	General	Total	General	Total	General	Total
Total	$ 467,489	$ 203,011	$ 607,399	$ 231,497	$ 1,091,745	$ 359,262	$ 2,891,744	$ 900,394	$ 4,534,602
Alabama	10,631	10,631	13,220	13,220	22,853	22,596	44,287	43,356	63,360
Alaska	-	-	542[a]	-	-	-	169,016	-	113,509
Arizona	14,794	12,839	28,470	25,250	67,822	59,983	121,990	86,914	114,719
Arkansas	318	78	321	68	870	99	3,571	296	3,772
California	101,510	-	125,459	-	233,480	-	677,238	-	1,533,578
Colorado	10,774	9,702	10,646	9,318	1,115	153	3,652	-	9,052
Connecticut	12	-	12	-	-	-	12	-	12
Delaware[b]	699	699	1,842	-	303	-	-	-	-
Florida	9,417	168	18,629	44[a]	33,623	-	86,091	86,091	206,556
Georgia	861	861	1,275	1,275	3,123	-	9,565	8,701	15,332
Idaho	2,410	2,384	2,572	2,546	750	711	175	97	149
Illinois	515	44	918	2[a]	2,502	25[a]	103,979	-	209,695
Indiana	15,083	9,658	9,967	2,784	22,780	743	30,313	1,597	25,352
Iowa	138	-	3,641	3,448	4,063	3,947	-	-	-
Kansas	13,412	12,911	7,949	6,653	10,353	8,961	18,832	14,499	27,291
Kentucky	13,867	c	17,080	1,193	26,577	2,256	176,759	88,111	254,518
Louisiana	11,094	11,094	14,880	14,880	26,935	26,935	32	32	3,456
Maine	1,083	1,081	1,650	-	3,767	3,135	15,198	15,179	7,884
Maryland	7,498	7,449	12,101	-	34,119	34,014	83,597	82,987	113,985
Massachusetts	153	-	270	-	349	-	812	-	1,469
Michigan	39,497	-	51,170	-	83,032	-	133,412	-	187,511
Minnesota	15,949	15,764	22,518	20,828	5,810	283	4,281	12	4,782
Mississippi	3,352	3,352	4,448	4,448	3,917	3,917	4,723	4,723	535
Missouri	9,880	4,434	11,224	5,068	2,815	2,815	5,038	5,038	9,228
Montana	4,434	4,434	6,247	6,247	8,090	8,090	18,129	18,129	45,043
Nebraska	24,182	23,371	23,173	25,893	2,006	-	2,502	-	4,145
Nevada	2,416	2,416	1,841	1,841	4,336	-	21,024	200	33,693
New Hampshire	2,064	2,060	2,366	-	3,485	8	8,218	82	10,058
New Jersey	3,023	-	2,700	-	49,755	-	73,932	-	33,288
New Mexico	6,045	6,045	8,234	8,234	14,469	13,172	24,341	23,250	2,551
New York	2,727	2,727	3,474	3,474	12,350	12,350	6,520	6,520	-
North Carolina	8,071	-	11,155	-	23,680	-	45,908	-	69,007
North Dakota	2,708	2,653	3,220	3,172	1,406	914	2,174	1,347	1,967
Ohio	27,594	3,620	46,691	12,086	58,563	6	141,980	-	17,857
Oklahoma	1[a]	-	-	-	-	-	-		-
Oregon	21	-	21	-	2,881		77	-	199
Pennsylvania	1,526	-	1,656	-	32,009	-	181,287	-	142,111
Rhode Island	-	-	-	-		-	6,280	-	7,774
South Carolina	1,272	1,272	1,042	1,642	1,655	-	6,042	-	5,156
South Dakota	747	635	3	3	-	-	-	-	-
Tennessee	16[a]	16[a]	9[a]	9[a]	-	-	-	-	-
Texas	30,522	30,522	37,587	37,587	64,063	64,063	47,351	47,351	13
Utah	5,174	5,174	8,087	8,087	12,835	12,835	147	147	221
Vermont	351	26	339	-	225	10	327	21	478
Virginia	10,620	-	13,170	-	12,599	-	23,505	-	18,533
Washington	21,715	5,722	34,017	9,305	113,061	60,949	471,559	322,906	820,076
West Virginia	271	271	390	390	250	250	713	713	2,331
Wisconsin	22,612	2,792	30,423	-	72,317	6,287	94,075	19,335	128,370
Wyoming	6,310	6,105	6,750	6,576	10,752	9,755	23,080	22,760	105,886

[a] Back taxes only.
[b] For years 1956 and 1960 tax was collected locally for schools operated directly by the State Board of Education.
[c] Detailed data not available.

Source: Department of Commerce, Bureau of the Census.

E26. State Corporation Net Income Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 134,895	$ 585,750	$ 1,179,924	$ 3,737,944	$ 13,321,381	$ 18,362,904
Alabama	934	885[b]	9,447	30,797	109,238	156,745
Alaska	-	-	1,692	5,301	565,329	177,751
Arizona	544	2,897	6,833	20,910	117,764	170,821
Arkansas	306	7,809	8,862	26,228	83,714	113,205
California	20,230	74,546	240,064	587,577	2,507,183	3,833,261
Colorado	706	6,003	10,723	33,513	110,607	116,937
Connecticut	2,834	12,200	30,773	119,538	246,139	616,824
Delaware	-	-	7,478	13,446	40,553	88,923
Florida	-	-	-	-	371,405	486,925
Georgia	2,700	14,589	23,634	84,735	239,713	418,119
Hawaii			5,649	14,578	50,259	43,661
Idaho	877	3,297	5,778	11,125	42,604	42,652
Illinois	-	-	-	140,956	797,927	859,707
Indiana	-	-	-	8,597	179,191	183,565
Iowa	761	2,652	3,807	24,273	138,564	138,588
Kansas	867	3,456	8,434	19,258	149,517	156,344
Kentucky	1,518	8,305	20,240	39,459	158,846	233,524
Louisiana	2,891	c	18,331	34,770	249,338	263,815
Maine	-	-	-	8,257	45,086	51,870
Maryland	305	10,463	20,381	60,109	165,857	250,331
Massachusetts[d]	1,277	19,450	28,539	218,279	532,383	1,067,987
Michigan	-	-	-	104,602	910,732	1,449,598
Minnesota	6,492	15,568	39,840	79,832	381,217	367,312
Mississippi	852	7,637	13,460	19,949	64,369	97,301
Missouri	6,173[e]	c	10,000	21,287	135,103	174,199
Montana	395	1,678	4,671	9,696	45,623	58,585
Nebraska	-	-	-	8,550	57,579	54,559
New Hampshire	-	-	-	-	62,786	99,063
New Jersey	-	-	27,690	169,178[f]	497,205	954,885
New Mexico	279	1,255	c	8,072	46,272	72,130
New York	42,147	180,664	256,309	693,151	1,235,340	1,901,879
North Carolina	6,950	30,015	51,516	112,408	291,752	512,095
North Dakota	149	1,306	1,414	2,998	36,348	56,312
Ohio	-	-	-	-	517,394	477,794
Oklahoma	4,585	7,893	12,166	27,490	89,869	107,077
Oregon	1,484	17,017	22,442	39,880	177,425	161,728
Pennsylvania	15,141	64,214	142,086	529,770	861,682	963,228
Rhode Island	-	4,382	8,419	23,090	53,620	67,656
South Carolina	1,571	14,487	18,797	42,318	153,475	149,465
South Dakota[e]	574	143	395	780	3,292	23,617
Tennessee	1,784	10,443	21,392	59,633	198,222	268,618
Utah	1,024	2,584	5,671	11,790	40,377	66,450
Vermont	158	1,172	2,219	5,819	22,425	30,531
Virginia	2,077	18,458	31,715	67,369	193,847	280,768
West Virginia	-	-	-	3,872	32,889	88,909
Wisconsin	6,310	40,315	59,057	104,704	311,321	407,590

[a] Data for 1939 not strictly comparable to other years.

[b] Financial institutions only; other corporation income taxes are included with individual income taxes in Table E24.

[c] Unallocable, included with individual income taxes in Table E24.

[d] From 1939 to 1960 excludes corporation taxes measured in part by net income included with license taxes in Table E40; beginning in 1970, includes portion of corporation excise taxes and surtaxes measured by corporate excess. Financial institutions are included only in 1939.

[e] Includes individual income taxes in 1939; in later years shown, tax applies only to financial institutions.

[f] Includes unsegregable amount of business franchise tax.

Source: Department of Commerce, Bureau of the Census.

E27. State Corporation Income Tax Rates[a]

As of October 1, 1987

State	Flat Rate or Lowest Bracket		Highest Bracket		Minimum Tax	Federal Income Tax Deductible[b]
	Rate (Percent)	To Net Income of	Rate (Percent)	Net Income Over		
Alabama	5.0	All	-	-	-	Yes
Alaska	1.0	$ 9,999	9.4	$ 90,000	-	No
Arizona	2.5	1,000	10.5	6,000	-	Yes
Arkansas	1.0	3,000	6.0	25,000	-	No
California	9.3	All	-	-	$300	No
Colorado[c]	5.5	50,000	5.0	50,000	-	No
Connecticut	11.5[d]	All	-	-	100	No
Delaware	8.7	All	-	-	-	No
Florida	5.5	All[e]	-	-	-	No
Georgia	6.0	All	-	-	-	No
Hawaii[f]	4.4	25,000	6.4	$100,000	-	No
Idaho	8.0	All	-	-	20[g]	No
Illinois	4.0[h]	All[e]	-	-	-	No
Indiana	3.4[i]	All	-	-	-	No
Iowa	6.0	25,000	12.0	250,000	-	Yes
Kansas	4.5[j]	All	-	-	-	No
Kentucky	3.0	25,000	7.25	250,000	-	No
Louisiana	4.0	25,000	8.0	200,000	-	Yes
Maine	3.5	25,000	8.93	250,000	-	No
Maryland	7.0	All	-	-	-	No
Massachusetts	8.33[k]	All	-	-	228	No
Michigan	2.35[l]	All	-	-	-	No
Minnesota	9.5	All	-	-	-	No
Mississippi	3.0	5,000	5.0	10,000	-	No
Missouri	5.0	All	-	-	-	Yes
Montana[m]	6.75	All	-	-	50[n]	No
Nebraska	4.75	50,000	6.65	50,000	-	No
New Hampshire	8.0	All	-	-	-	No
New Jersey	9.0[o]	All	-	-	-	No
New Mexico	4.8	500,000	7.6	1,000,000	-	No
New York	9.0[p]	All	-	-	250	No
North Carolina	6.0	All	-	-	-	No
North Dakota	3.0	3,000	10.5	50,000	-	Yes
Ohio	5.1	25,000[q]	9.2[q]	25,000	50	No
Oklahoma	5.0	All	-	-	-	No
Oregon	6.6	All	-	-	10	No
Pennsylvania	8.5	All	-	-	-	No
Rhode Island	8.0[r]	All	-	-	100	No
South Carolina	6.0[s]	All	-	-	-	No
Tennessee	6.0	All	-	-	-	No
Utah	5.0	All	-	-	100	No
Vermont	6.0[t]	10,000	9.0[t]	250,000	75	No
Virginia	6.0	All	-	-	-	No
West Virginia	9.75[u]	All	-	-	-	No
Wisconsin	7.9	All	-	-	-	No
District of Columbia	10.0[j]	All	-	-	100	No

[a] A special tax on financial institutions is levied in all states, based either on net income or on the value of shares of capital stock.

[b] Some states permitting Federal income tax deduction limit deductions to taxes paid on that part of income subject to own income tax.

[c] For income years beginning on or after July 1, 1988 tax rates are reduced until, for the tax years beginning on or after July 1, 1993, the tax is imposed at a 5% rate.

[d] Additional tax imposed on capital stock and surplus to extent that it exceeds net income tax.

[e] For Florida an exemption of $5,000 and for Illinois $1,000 of net income allowed each corporation.

[f] Capital gains taxed at 4.0%.

[g] Each corporation pays additional $10.

[h] An additional 2.5% personal property replacement tax is levied.

[i] Applies to adjusted gross income. A supplemental 4.5% net income tax is imposed.

[j] Surtaxes: In Kansas, 2-1/4% imposed on taxable income in excess of $25,000; in the District of Columbia a 2.5% surtax is imposed.

[k] Corporations pay excise tax as follows: (a) $2.60 per $1,000 of value of Massachusetts tangible property not taxed locally or net worth allocated to Massachusetts, plus 8.33% of net income; or (b) $200, whichever is greater. Surtax of 14% is imposed.

[l] The first $40,000 of the tax base is exempt from tax. This exemption is reduced by $2 for every $1 that business income exceeds the exemption amount.

[m] Beginning in 1988, corporations electing to use water's edge apportionment are taxed at 7.0%; a 4.0% surtax applies to all corporations after 1987.

[n] Minimum tax on small corporations is $10.

[o] All corporations pay additional tax on net worth. A 7-1/4% corporation income tax is imposed on entire net income of corporations deriving income from New Jersey other than those subject to or exempt from general income tax.

[p] Corporations subject to 9% net income tax on three alternative bases, whichever produces the greatest tax. There is also an additional tax on subsidiary capital.

[q] The 5.1% rate applies to the first $50,000 of income in 1989 and the 9.2% rate is reduced to 8.9% in 1988 and thereafter.

[r] Tax on 8% of net income or 40¢ on each $100 of net worth if tax yield is greater.

[s] Rate is reduced to 5.5% in 1988 and 5.0% thereafter.

[t] For tax years beginning in 1988 the tax rates range from 5.5% to 8.25%.

[u] Rate will be phased down to 9% by July 1, 1992.

Source: Commerce Clearing House.

E28. State General Sales Tax Collections by State[a]

Selected Fiscal Years 1939-1986[b]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 451,213	$ 1,670,028	$ 4,301,997	$ 14,177,082	$ 43,167,534	$ 74,821,130
Alabama	5,921	32,662	89,109	212,383	577,089	838,347
Arizona	3,571	16,138	64,164	173,739	814,588	1,459,253
Arkansas	4,937	23,116	54,571	108,719	371,825	696,866
California	88,365	321,560	714,991	1,756,935	6,695,242	10,405,892
Colorado	8,455	25,901	50,205	137,768	537,379	736,649
Connecticut	-	23,689	77,293	258,659	802,950	1,624,938
Delaware	-	13	-	-	-	-
Florida	-	23,516	171,335	658,197	2,252,113	5,027,376
Georgia	-	-	146,277	335,807	931,976	1,640,401
Hawaii	-	-	62,067	162,689	498,293	746,697
Idaho	-	-	-	41,679	137,114	250,475
Illinois	81,696	166,951	374,949	1,008,182	2,379,123	3,366,226
Indiana[c]	19,982	86,550	189,170	380,739	1,331,594	2,161,337
Iowa	15,423	55,741	80,680	223,464	502,055	768,504
Kansas	9,744	37,430	73,349	145,371	418,389	560,718
Kentucky	-	-	-	267,688	607,604	881,274
Louisiana	8,248	45,003	88,489	156,485	739,347	1,135,007
Maine	-	-	27,318	83,240	214,113	383,324
Maryland	-	28,378	74,093	236,843	712,815	1,189,603
Massachusetts	-	-	-	168,443	745,996	1,721,345
Michigan	51,838	204,864	363,221	828,491	1,706,728	2,687,022
Minnesota	-	-	-	195,620	650,138	1,359,015
Mississippi	6,296	24,540	71,792	227,930	671,086	1,030,745
Missouri	22,488	72,084	118,934	344,799	792,290	1,530,176
Nebraska	-	-	-	74,883	277,014	349,884
Nevada	-	-	12,905	54,710	182,925	519,535
New Jersey	-	-	-	355,613	1,180,267	2,614,372
New Mexico	3,440	17,384	40,948	85,709	402,909	625,873
New York	-	-	-	1,012,036	2,844,869	4,760,919
North Carolina	10,995	41,848	87,978	264,461	693,564	1,384,069
North Dakota	2,751	11,563	15,876	42,926	124,012	177,042
Ohio	47,864	133,016	265,201	658,759	1,445,788	3,165,994
Oklahoma	11,782	34,839	56,184	93,821	317,578	650,048
Pennsylvania	-	-	330,419	948,357	1,995,829	3,241,419
Rhode Island	-	5,799	24,666	78,324	169,061	291,377
South Carolina	-	-	67,705	192,552	576,489	1,111,500
South Dakota	4,158	17,048	15,748	47,736	147,171	198,929
Tennessee	-	42,507	104,923	241,151	982,251	1,865,934
Texas	-	-	-	552,561	2,536,805	4,327,698
Utah	3,725	14,014	28,592	90,976	324,744	558,581
Vermont	-	-	-	17,065	40,836	98,576
Virginia	-	-	-	210,045	595,060	1,020,192
Washington[c]	20,332	104,771	261,534	546,236	1,625,006	3,113,204
West Virginia[c]	38,125	51,911	85,039	181,710	598,512	811,147
Wisconsin	-	-	-	272,614	853,863	1,543,347
Wyoming	1,853	7,192	12,272	30,967	163,134	184,240

---

[a] Includes use tax collections. For information on sales tax rates, see Table E29.

[b] Data for 1939 not strictly comparable to other years.

[c] Includes business occupation taxes for Washington and West Virginia, and gross income tax collections for Indiana. Figures listed for 1960 and earlier years for Indiana refer to gross income tax collections only.

Source: Department of Commerce, Bureau of the Census.

E29. State General Sales Tax Rates[a]

As of October 1, 1987

State	Rate[b] (Percent)	Taxation of Food and Drugs[c]		Local Sales Taxes Levied[d]
		Food[e]	Prescription Drugs	
Alabama	4	T	E	Yes
Arizona	5	E	E	Yes
Arkansas	4	T	E	Yes
California	4.75	E	E	Yes
Colorado	3	E	E	Yes
Connecticut	7.5	E	E	No
Florida	5	E	E	Yes
Georgia	3	T	E	Yes
Hawaii	4	T	T	No
Idaho	5	T	E	No
Illinois	5	E	E	Yes
Indiana	5	E	E	No
Iowa	4	E	E	Yes
Kansas	4	T	E	Yes
Kentucky	5	E	E	Yes
Louisiana	4	E	E	Yes
Maine	5	E	E	No
Maryland	5	E	E	No
Massachusetts	5	E	E	No
Michigan	4	E	E	No
Minnesota	6	E	E	Yes
Mississippi	6	T	E	No
Missouri	4.225[f]	T	E	Yes
Nebraska	4	E	E	Yes
Nevada	5.75[g]	E	E	Yes[g]
New Jersey	6	E	E	No
New Mexico	4.75	T	T	Yes
New York	4	E	E	Yes
North Carolina	3	T	E	Yes
North Dakota	5.5[f]	E	E	Yes
Ohio	5	E	E	Yes
Oklahoma	4	T	E	Yes
Pennsylvania	6	E	E	No
Rhode Island	6	E	E	No
South Carolina	5	T	E	No
South Dakota	5	T	E	Yes
Tennessee	5.5	T	E	Yes
Texas	6	E	E	Yes
Utah	5.09375[f]	T	E	Yes
Vermont	4	E	E	No
Virginia	3.5	T	E	Yes
Washington	6.5	E	E	Yes
West Virginia	5	E	E	No
Wisconsin	5	E	E	Yes
Wyoming	3	T	E	Yes
District of Columbia	6	E	E	-

---

[a] In all but two of the states listed, tax is confined to retail or final sales; Hawaii and Mississippi also tax certain preretail sales at special low rates. Every state with a sales tax levies an accompanying use tax on imports from other states at a rate identical to that of the sales tax.

[b] Certain states tax retail sales of automotive vehicles and/or aircraft at lower levels.

[c] E = Exempt; T = Taxable.

[d] See Table F18 for information on local sales taxes.

[e] Exemptions generally apply only to food for consumption away from place of sale; all states tax restaurant meals, although Massachusetts and Vermont do so under separate taxes. Several states which are listed as taxing food, exempt farm products sold directly to consumers by producers.

[f] Missouri's sales tax rate will drop to 4.125% on July 1, 1990; North Dakota's rate will drop to 5% on July 1, 1989; South Dakota's rate will drop to 4% on May 1, 1988; Utah's rate will drop to 5% on January 1, 1990.

[g] Combined 2% state rate plus a 3.75% state-mandated county rate.

Source: Commerce Clearing House.

E30. State Motor Fuel Sales Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 791,161	$ 1,544,436	$ 3,335,356	$ 6,282,916	$ 9,721,569	$ 14,086,947
Alabama	14,360	29,882	71,031	116,760	172,922	254,355
Alaska	-	-	3,686	10,372	26,175	22,651
Arizona	4,278	10,156	24,974	64,974	118,158	257,445
Arkansas	10,316	22,899	38,142	74,897	136,166	197,668
Clifornia	47,513	137,826	337,530	672,410	854,185	1,193,698
Colorado	7,599	20,559	37,515	71,801	113,442	194,444
Connecticut	9,470	18,682	45,786	99,191	153,155	241,861
Delaware	2,096	4,201	8,417	18,252	29,319	33,054
Florida	23,529	51,205	121,655	225,399	417,133	739,000
Georgia	20,530	47,376	84,044	154,699	330,485	392,913
Hawaii	-	-	14,577	17,723	34,778	44,070
Idaho	4,401	10,168	14,701	25,330	52,793	77,667
Illinois	38,099	56,339	141,865	311,313	388,097	618,868
Indiana	23,085	40,040	100,872	192,795	256,149	309,405
Iowa	13,883	27,325	60,359	100,831	167,463	230,549
Kansas	10,097	26,122	39,486	81,402	118,937	151,651
Kentucky	12,327	35,152	62,218	104,615	187,446	194,546
Louisiana	17,808	42,788	63,926	119,841	188,281	335,619
Maine	5,603	12,589	23,116	36,557	51,652	91,445
Maryland	10,373	23,117	55,831	111,326	186,658	308,768
Massachusetts	20,455	27,900	76,684	135,816	212,035	291,247
Michigan	28,421	46,871	146,345	273,735	473,593	593,425
Minnesota	17,921	34,193	56,807	122,880	204,955	336,122
Mississippi	10,584	23,361	46,540	88,502	127,647	124,542
Missouri	12,103	19,800	45,881	115,359	203,177	214,924
Montana	4,509	9,847	16,964	28,766	51,089	79,380
Nebraska	11,571	23,439	37,762	67,781	104,331	146,596
Nevada	1,235	3,618	8,192	24,054	34,625	79,687
New Hampshire	3,377	4,983	13,465	23,865	48,046	70,022
New Jersey	22,273	32,672	98,374	200,318	288,264	339,001
New Mexico	4,108	13,315	24,783	42,516	69,999	104,535
New York	67,201	90,095	215,245	374,821	474,798	468,946
North Carolina	23,852	52,836	99,134	213,709	295,143	424,208
North Dakota	2,542	4,776	11,197	19,819	33,488	50,470
Ohio	51,106	76,197	213,587	320,166	397,133	663,692
Oklahoma	14,362	36,393	58,533	90,867	129,545	205,681
Oregon	10,107	25,454	36,873	64,485	92,880	133,807
Pennsylvania	56,192	100,400	155,391	344,966	575,891	635,896
Rhode Island	3,910	6,224	15,113	27,699	39,260	47,451
South Carolina	11,768	25,248	50,876	87,238	173,412	253,161
South Dakota	3,936	6,588	14,531	24,012	41,809	57,477
Tennessee	19,170	41,684	76,276	130,625	226,785	369,323
Texas	44,217	76,432	185,307	312,349	480,946	1,011,478
Utah	3,622	7,687	20,816	37,805	74,074	117,668
Vermont	2,565	4,652	8,801	16,094	21,745	38,499
Virginia	17,218	42,728	76,771	146,477	275,141	307,637
Washington	15,514	37,333	60,482	140,878	254,637	393,643
West Virginia	9,520	16,878	34,470	49,944	101,467	152,120
Wisconsin	19,864	31,455	72,241	130,512	194,684	389,523
Wyoming	2,571	4,951	8,384	16,370	37,576	37,159

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E31. State Motor Fuel Tax Rates[a]

As of January 1, 1988

State	Rate per Gallon (Cents)	State	Rate per Gallon (Cents)
Alabama	11	Nebraska	17.9[b,e]
Alaska	8	Nevada	14.25[b]
Arizona	16[b]	New Hampshire	14
Arkansas	13.5	New Jersey	8
California	9	New Mexico	14
Colorado	18[b]	New York	8
Connecticut	19[b]	North Carolina	15.5
Delaware	16	North Dakota	17
Florida	4[b]	Ohio	14.7
Georgia	7.5[c]	Oklahoma	16
Hawaii	15-22.5[d]	Oregon	14[b]
Idaho	14.5	Pennsylvania	12
Illinois	13	Rhode Island	15[e]
Indiana	14	South Carolina	15[b]
Iowa	16	South Dakota	13
Kansas	11[e]	Tennessee	17
Kentucky	15[e]	Texas	15
Louisiana	16	Utah	19
Maine	14	Vermont	13
Maryland	18.5	Virginia	17.5
Massachusetts	11[e]	Washington	18
Michigan	15	West Virginia	10.5
Minnesota	17	Wisconsin	20[e]
Mississippi	17[b]	Wyoming	8
Missouri	11	District of Columbia	15.5[e]
Montana	20		

[a] Exclusive of local taxes, licenses, and inspection fees. Rates shown apply to gasoline and most other motor fuels; however, some states impose different rates on diesel fuel, liquified petroleum or liquid natural gas, and aviation fuels. Also fuels in vehicles not operated on public highways may be taxed at a different rate.

[b] Changes in tax rates are scheduled as follows: Arizona, 17¢, July 1, 1990; Colorado, rate is reduced to 12¢ per gallon July 1, 1989 and special fuel tax rate is reduced to 13¢ per gallon; Connecticut, 20¢, July 1, 1988, 22¢, July 1, 1990, and 23¢, July 1, 1991; Mississippi, 18¢, January 1,1989, and reduced to 14.4¢, September 1, 2001; Nebraska, the figure includes an additional tax based on the statewide average cost of fuel plus a second additional tax of 1¢ per gallon; Nevada, motor fuel tax rate increased to 16.25¢, July 1, 1988; Oregon, 16¢, January 1, 1989 and 18¢, January 1, 1990; South Carolina, 16¢, January 1, 1989. Florida lowered its rate from 8¢ to 4¢ April 1, 1983, but now imposes the 5% state sales tax on gasoline.

[c] Additional tax levied at rate of 3% of retail sales price.

[d] Rates are combined state and county levies. Rates vary from 15¢ in Kauai County to 18.5¢ in Honolulu County.

[e] Rates are adjusted periodically, generally by administrative agencies, to reflect a measure of value in the following states: Kansas (10.5% of average retail price); Kentucky (9% of average wholesale price plus a supplemental highway user motor fuel tax computed to reflect decreases in average wholesale price of gasoline); Massachusetts (10% of weighted average selling price); Nebraska (adjusted quarterly, based on both variable and fixed factors); Rhode Island (11% of wholesale selling price plus an additional excise tax on distributors of 2% of the wholesale price per gallon); Wisconsin (rate is computed annually based on highway maintenance costs and amount of fuel sold in the state plus an additional 2¢ per gallon); and the District of Columbia (rate adjusted annually in accordance with the Consumer Price Index).

Source: Commerce Clearing House.

E32. State Alcoholic Beverage Tax Rates[a]

As of January 1, 1988

State	Distilled Spirits (Per Gallon)	Wines (Per Gallon)		Malt Beverages	
		14% or Less Alcohol	14-21% Alcohol	Draught (Per Gallon)	Package[b] (Per Case of 24)
Alabama	48% of retail[c]	$1.70[c]	48% of retail[c]	$ .53[d]	$ 2.37[d]
Alaska	$ 5.60	.85	$ .85	.35	.788
Arizona	3.00	.84	.84	.16	.36
Arkansas	2.50	1.00	1.00	.20	.55[e]
California	2.00	.01	.02	.04	.09
Colorado	2.28	.28	.28	.08[e]	.18[e]
Connecticut	3.00	.30	.30	.10	.225
Delaware	2.25	.40	.40	.065	.145
Florida	6.50	2.25	3.00	.48	1.44
Georgia	3.78	1.51	2.54	.323[d]	1.08[d]
Hawaii	5.20[f]	1.30[f]	2.00	.50[f]	1.823[f]
Idaho	15% of retail[c,g]	45¢ plus 15% of retail[c,g]	45¢ plus 15% of retail[c,g]	.15	.338
Illinois	2.00	.23	.60	.07[d]	.158[d]
Indiana	2.68	.47	.47	.115	.259
Iowa	15% of retail[c]	1.75[c]	1.75[c]	.19	.428
Kansas	2.50	.30	.75	.18[e]	.405[e]
Kentucky	1.92	.50	.50	.081	.181
Louisiana	2.50	.11	.23	.323[d]	.726[d]
Maine	1.25[c]	.30[c]	1.00[c]	.25	.788
Maryland	1.50	.40	.40	.09	.203
Massachusetts	4.05	.55	.55	.106	.240
Michigan	12% of retail[c,g]	.51[c]	.757[c]	.203	.457
Minnesota	5.03	.30	.95	.077	.174[e]
Mississippi	2.50[c]	.35[c]	.35[c]	.47	.960
Missouri	2.00	.34	.34	.06	.135
Montana	16% of retail[c,h]	1.06	16% of retail[c,h]	.139[e]	.312[e]
Nebraska	3.00	.75	1.35	.23	.45
Nevada	2.05	.40	.75	.09	.203
New Hampshire	[c]	.30	.30	.30	.675
New Jersey	2.80	.30	.30	.033	.075
New Mexico	3.94	.95	.95	.18	.405
New York	4.09	.12	.12	.055	.124
North Carolina	28% of retail	.79	.91	.484	1.20
North Dakota	2.50	.50	.60	.08	.36
Ohio	2.25[c]	.26[c]	.62[c]	.081	.36
Oklahoma	5.56	.72	1.44	.403[e]	.907[e]
Oregon	[c]	.67[c]	.77[c]	.084	.189
Pennsylvania	18% of retail[c]	18% of retail[c]	18% of retail[c]	.08	.24
Rhode Island	2.50	.40	.40	.065	.145
South Carolina	2.72[i]	.90	.90	.768	1.728

Continued

E32. State Alcoholic Beverage Tax Rates[a] (continued)

As of January 1,1988

State	Distilled Spirits (Per Gallon)	Wines (Per Gallon)		Malt Beverages	
		14% or Less Alcohol	14-21% Alcohol	Draught (Per Gallon)	Package[b] (Per Case of 24)
South Dakota	3.93	.93	1.45	.274[e]	.617[e]
Tennessee	4.00	1.10	1.10	.126 plus 17% of wholesale[d]	.283 plus 17% of wholesale[d]
Texas	2.40	.20	.408	.194[e]	.436[e]
Utah	13% of retail[c]	13% of retail[c]	13% of retail[c]	.355	.798
Vermont	25% of retail[c]	.55[c]	25% of retail[c]	.265	.596
Virginia	20% of retail[c]	1.51[c]	1.51[c]	.256[e]	.636[e]
Washington	[c]	.77[c,j]	.77[c,j]	.08[j]	.202[j]
West Virginia	[c,k]	1.00	1.00	.177[e]	.40[e]
Wisconsin	3.25	.25	.45	.065	.145
Wyoming	.946[c]	.284[c]	.284[c]	.02	.045
District of Columbia	1.50	.15	.33	.073	.166

[a] In addition there are special taxes on manufacturers, processors and dealers, and beverage components. Some states tax brandy, vermouth, sparkling wines, or other specified beverages at different rates. Rates on quantities other than those shown may be at proportionate or higher rates; rates are not shown for distilled spirits in excess of 100 proof, on wines with more than 21% alcohol content, and malt beverages of more than 4% alcohol. Rates for beverages manufactured in the state are not shown when they differ from rates on imported beverages.

[b] Per case of twenty-four 12-ounce containers.

[c] Monopoly state, receives most or all revenue through markup. Tax rates shown are in addition to any price markup.

[d] Some or all counties and municipalities in Alabama, Georgia, Illinois, Louisiana, and Tennessee also levy local taxes on beer.

[e] For beer not over 3.2% in Arkansas, Colorado, Minnesota, West Virginia; over 3.2% in Kansas, Oklahoma, South Dakota and Virginia; under 7% in Montana.

[f] Rates apply for three-year period from July 1, 1986 to June 30, 1989. Tax then scheduled to revert back to 20% of wholesale levy imposed previously.

[g] Includes enforcement tax and other levies.

[h] Plus license tax of 10% of retail selling price.

[i] A 9% surtax applies to all taxes on alcoholic beverages.

[j] Additional tax of 7% of basic tax rate imposed on beer and wine.

[k] A 5% tax is imposed on sales of liquor outside municipalities.

Source: Commerce Clearing House, Beer Institute, and Distilled Spirits Council of the U.S.

E33. State Motor Vehicle and Operators' License Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 358,325	$ 755,111	$ 1,566,316	$ 2,955,785	$ 5,325,041	$ 8,374,356
Alabama	3,258	6,753	6,356	25,794	44,816	109,170
Alaska	-	-	2,032	5,770	11,535	18,276
Arizona	1,022	3,046	10,267	21,056	62,020	174,649
Arkansas	3,118	7,834	15,046	29,891	78,094	76,019
California	13,118	53,820	135,450	271,292	431,066	720,235
Colorado	2,426	6,162	17,205	27,126	54,181	79,472
Connecticut	6,510	10,545	17,436	46,885	82,750	154,734
Delaware	1,177	1,685	4,385	10,335	24,263	41,691
Florida	6,736	22,818	57,263	114,690	268,366	404,936
Georgia	2,172	5,630	17,988	37,304	53,408	84,921
Hawaii	-	-	-	76	8,398	15,061
Idaho	406	844	10,068	14,778	36,560	33,337
Illinois	23,507	41,278	104,854	231,197	382,279	598,475
Indiana	10,102	22,844	38,211	63,500	98,411	101,788
Iowa	11,608	22,680	46,310	80,728	139,399	180,899
Kansas	4,040	14,129	22,503	35,430	73,833	79,673
Kentucky	3,545	8,041	13,126	30,697	56,045	103,033
Louisiana	5,232	6,797	13,153	27,871	49,888	81,441
Maine	3,681	6,316	9,715	14,671	36,505	49,211
Maryland	4,585	13,134	26,343	57,448	87,727	106,291
Massachusetts	7,183	11,184	23,383	50,183	65,424	153,199
Michigan	22,034	42,236	75,645	154,482	259,945	344,422
Minnesota	9,445	21,687	43,532	66,847	140,739	254,556
Mississippi	250	2,992	7,280	14,442	30,901	64,549
Missouri	10,214	17,019	38,967	75,144	113,448	190,996
Montana	298	1,933	4,262	7,895	22,511	32,448
Nebraska	812	4,566	7,261	25,442	44,181	52,068
Nevada	277	1,458	4,475	9,477	24,597	49,044
New Hampshire	2,883	3,816	6,975	13,580	24,176	43,485
New Jersey	19,918	36,215	70,667	133,374	276,804	333,339
New Mexico	1,814	5,151	11,700	16,215	37,191	36,780
New York	46,666	78,557	141,946	240,943	329,330	483,323
North Carolina	7,970	18,088	31,768	67,120	137,047	224,113
North Dakota	1,460	5,928	10,549	16,732	26,616	32,467
Ohio	26,926	45,049	100,157	159,207	219,949	345,483
Oklahoma	5,550	19,406	38,446	65,696	126,948	246,602
Oregon	2,817	15,286	30,968	48,541	108,817	168,556
Pennsylvania	34,871	53,867	83,224	126,205	327,739	439,862
Rhode Island	2,895	4,562	7,279	16,258	18,466	25,815
South Carolina	1,717	4,777	9,938	17,790	34,173	71,751
South Dakota	845	2,040	6,654	10,741	16,856	26,544
Tennessee	4,454	12,372	27,956	62,631	102,651	136,655
Texas	8,543	25,515	83,900	165,816	325,195	694,747
Utah	1,149	2,583	6,636	10,623	20,380	36,547
Vermont	2,469	3,948	7,356	12,208	21,615	32,273
Virginia	6,721	12,754	23,639	63,171	111,148	229,666
Washington	3,168	12,283	23,658	49,629	89,561	140,783
West Virginia	4,904	9,140	19,322	27,379	49,987	65,150
Wisconsin	13,183	24,123	43,364	71,443	107,764	168,277
Wyoming	648	2,220	7,698	10,031	31,336	38,544

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E34. State Alcoholic Beverage Sales Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 174,519	$ 419,594	$ 650,467	$ 1,420,216	$ 2,477,568	$ 3,062,102
Alabama	299	1,336	7,292	41,661	67,493	96,245
Alaska	-	-	2,188	4,425	7,366	13,337
Arizona	662	1,945	3,587	9,240	22,093	40,849
Arkansas	1,504	4,895	5,954	11,373	22,041	23,449
California	9,854	16,145	50,401	105,792	138,902	133,892
Colorado	2,097	3,640	5,828	11,198	23,627	23,830
Connecticut	2,931	5,314	7,207	23,730	24,879	31,985
Delaware	555	883	1,645	3,587	4,745	5,034
Florida	3,772	22,626	45,614	120,533	283,008	435,196
Georgia	2,802	17,124	20,333	57,837	96,473	114,786
Hawaii	-	-	3,232	7,482	12,948	29,852
Idaho	225	842	1,932	3,886	7,749	9,212
Illinois	9,472	22,966	31,623	66,989	76,675	69,385
Indiana	4,242	12,273	14,075	19,894	34,020	36,438
Iowa	1,410	3,310	3,235	9,048	16,403	14,825
Kansas	509	5,322	5,286	9,984	29,524	44,788
Kentucky	3,346	9,483	17,686	14,293	16,071	48,504
Louisiana	2,791	15,943	19,886	31,306	50,944	58,133
Maine	1,072	2,056	2,215	4,711	26,357	31,539
Maryland	3,625	5,876	8,838	15,663	29,227	27,993
Massachusetts	5,345	20,568	25,856	54,821	80,631	70,737
Michigan	4,401	6,832	21,940	63,915	90,257	94,353
Minnesota	4,910	13,480	15,321	34,111	54,201	51,379
Mississippi	623	2,301	4,370	13,097	31,411	35,390
Missouri	4,138	5,518	5,935	12,335	24,958	24,813
Montana	711	1,512	3,819	6,309	14,207	14,143
Nebraska	1,494	2,610	2,680	6,397	12,425	14,602
Nevada	180	492	1,152	5,353	10,888	14,121
New Hampshire	596	1,024	1,089	2,274	4,544	11,016
New Jersey	8,546	14,612	21,411	43,598	55,492	58,563
New Mexico	647	1,305	2,098	4,509	7,713	17,759
New York	34,246	45,018	57,190	112,623	149,678	160,210
North Carolina	1,760	8,398	16,324	57,316	104,753	127,269
North Dakota	946	3,104	3,010	4,513	6,352	5,813
Ohio	17,660	30,093	37,283	61,192	75,531	69,749
Oklahoma	692	4,502	14,439	18,240	37,334	51,989
Oregon	599	1,195	1,404	2,403	10,262	10,831
Pennsylvania	14,192	40,983	46,120	88,263	120,986	135,083
Rhode Island	356	1,633	3,120	5,849	7,420	7,716
South Carolina	2,315	12,874	16,109	37,509	85,082	103,491
South Dakota	1,21[illegible]	2,552	2,572	5,169	7,744	8,597
Tennessee	807	7,790	8,206	23,238	49,916	61,615
Texas	5,682	13,249	35,035	54,643	200,465	348,660
Utah	113	743	922	2,269	5,870	16,701
Vermont	878	2,553	4,078	9,516	13,106	14,806
Virginia	1,449	6,917	8,900	34,212	76,397	97,741
Washington	2,054	1,948	13,083	39,481	81,173	97,187
West Virginia	950	2,083	3,305	17,303	5,610	7,238
Wisconsin	5,513	11,179	15,028	26,261	40,784	29,830
Wyoming	329	553	611	865	1,833	1,428

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E35. State Tobacco Sales Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 58,998	$ 414,143	$ 922,519	$ 2,308,000	$ 3,737,798	$ 4,449,007
Alabama	3,156	7,645	18,474	36,876	56,438	72,063
Alaska	-	-	1,223	2,711	4,283	7,771
Arizona	612	1,793	3,495	19,508	39,883	50,776
Arkansas	1,410	4,633	8,823	23,449	49,740	63,111
California	-	-	63,860	235,277	269,044	259,494
Colorado	-	-	-	12,323	34,856	50,930
Connecticut	2,572	7,648	10,992	56,117	76,510	87,920
Delaware	-	1,036	2,007	9,022	11,999	12,294
Florida	-	8,706	9,252	39,235	255,845	285,991
Georgia	2,761	12,684	19,827	40,466	79,946	92,241
Hawaii	-	-	1,971	5,803	12,759	19,741
Idaho	-	1,644	3,248	4,885	8,027	9,897
Illinois	-	28,328	49,320	153,149	176,726	194,787
Indiana	-	12,548	16,646[b]	39,890[b]	81,167	75,676
Iowa	1,783	4,947	11,489	29,824	46,551	72,260
Kansas	1,128	4,929	8,756	20,390	32,671	59,348
Kentucky	1,587	4,987	9,693	11,881	21,487	18,289
Louisiana	4,522	18,126	26,743	33,178	60,984	82,992
Maine	-	5,142	6,551	14,741	24,166	37,718
Maryland	-	-	10,940	26,459	52,441	66,951
Massachusetts	1,209	25,930	39,168	75,208	144,018	172,414
Michigan	-	22,565	53,801	85,893	140,365	218,822
Minnesota	-	11,123	21,047	49,437	86,547	101,393
Mississippi	2,313	6,774	10,950	19,668	33,231	54,270
Missouri	-	-	10,888	47,137	61,182	81,869
Montana	-	1,341	5,870	5,846	11,552	13,140
Nebraska	-	3,860	5,962	11,966	22,490	30,852
Nevada	-	738	1,586	7,696	11,950	25,962
New Hampshire	-	2,441	4,100	13,870	25,735	32,731
New Jersey	-	17,781	40,817	118,227	170,572	214,203
New Mexico	-	2,228	4,630	10,469	14,507	14,765
New York	-	56,684	119,188	256,564	332,079	422,832
North Carolina	-	-	-	11,738	18,031	16,561
North Dakota	499	2,692	3,543	6,278	9,610	11,887
Ohio	7,813	18,130	60,147	121,530	207,947	183,149
Oklahoma	2,144	10,390	13,839	37,984	80,738	75,304
Oregon	-	-	-	12,297	29,816	73,929
Pennsylvania	11,159	42,759	63,495	185,672	252,423	233,526
Rhode Island	173	3,102	5,943	14,948	24,365	29,385
South Carolina	2,369	5,859	11,473	17,402	28,101	29,993
South Dakota	576	1,723	3,222	7,033	10,418	14,964
Tennessee	2,524	8,511	17,447	50,703	74,432	81,256
Texas	6,903	23,532	85,850	186,363	321,765	378,715
Utah	325	869	2,295	5,403	10,236	13,166
Vermont	348	1,807	3,392	6,532	9,605	12,083
Virginia	-	-	-	13,751	17,437	17,310
Washington	1,084	6,501	18,132	37,122	63,603	107,064
West Virginia	28	2,057	9,511	13,975	37,069	35,344
Wisconsin	-	9,950	21,208	58,938	86,951	127,128
Wyoming	-	-	1,705	3,166	5,500	4,740

[a] Data for 1939 not strictly comparable to other years.

[b] Includes related license taxes.

Source: Department of Commerce, Bureau of the Census.

E36. State Tobacco Tax Rates

As of January 1, 1988

State	Cigarettes (Per Package of 20)[a]	Cigars (Per 1,000)[b]	Smoking Tobacco	Chewing Tobacco and Snuff
Alabama	16.5¢	$1.50 - $20.25[c]	*c,d*	3/4¢ per ounce[c,e]
Alaska	16[f]	-	-	-
Arizona	15[f]	$2.00 - $20.00	1/2¢ - 2¢ per ounce	1¢ per ounce
Arkansas	21	16% of mfg. price	16% of mfg. price	16% of mfg. price
California	10	-	-	-
Colorado	20	20% of mfg. price.	20% of mfg. price	20% of mfg. price
Connecticut	26	-	-	-
Delaware	14	15% of wholesale	15% of wholesale	15% of wholesale
Florida	24	-	25% of wholesale	25% of wholesale
Georgia	12	13% of wholesale	-	-
Hawaii	40% of wholesale	40% of wholesale	40% of wholesale	40% of wholesale
Idaho	18	35% of wholesale	35% of wholesale	35% of wholesale
Illinois	20[c]	-	-	-
Indiana	15.5	15% of wholesale	15% of wholesale	15% of wholesale
Iowa	26	15% of wholesale	15% of wholesale	15% of wholesale
Kansas	24	10% of wholesale	10% of wholesale	10% of wholesale
Kentucky	3	-	-	-
Louisiana	16	8 - 20%	33% of mfg. price	-
Maine	28	12% of wholesale	12% of wholesale	45% of wholesale
Maryland	13	-	-	-
Massachusetts	26	-	-	-
Michigan	25	-	-	-
Minnesota	38	35% of wholesale	35% of wholesale	35% of wholesale
Mississippi	18	15% of mfg. price	15% of mfg. price	15% of mfg. price
Missouri	13	-	-	-
Montana	16	12-1/2% of wholesale	12-1/2% of wholesale	12-1/2% of wholesale
Nebraska	27[c]	15% of wholesale	15% of wholesale	15% of wholesale
Nevada	20[c]	30% of wholesale	30% of wholesale	30% of wholesale
New Hampshire	17	-	-	-
New Jersey	27	-	-	-
New Mexico	15	25% of value	25% of value	25% of value
New York	21[c]	-	-	-
North Carolina	2	-	-	-
North Dakota	27	20% of wholesale	20% of wholesale	20% of wholesale
Ohio	18	-	-	-
Oklahoma	23	$10.00 - $20.00	40% of factory list	30% of factory list
Oregon	27	35% of wholesale	35% of wholesale	35% of wholesale
Pennsylvania	18	-	-	-
Rhode Island	25[c]	-	-	-
South Carolina	7	$11.00 - $20.00	36% of mfg. price	5% of mfg. price
South Dakota	23	-	-	-
Tennessee	13	6% of wholesale	6% of wholesale	6% of wholesale
Texas	26	$7.50 - $15.00	28.125% of factory list	28.125% of factory list
Utah	23	35% of sales price	35% of sales price	35% of sales price
Vermont	17	20% of wholesale	20% of wholesale	20% of wholesale
Virginia	2.5	-	-	-
Washington	31	64.9% of wholesale	64.9% of wholesale	64.9% of wholesale
West Virginia	17	-	-	-
Wisconsin	30[c]	20% of mfg. list	20% of mfg. list	20% of mfg. list
Wyoming	8	-	-	-
District of Columbia	17	-	-	-

---

[a] Rate shown is cents per package unless otherwise indicated. In addition to the state tax, local taxes are imposed by some jurisdictions in several states including Alabama, Illinois, Missouri, New Jersey, New York, and Virginia.

[b] A special rate applies to small cigars (less than 3 lbs. per thousand); in many states they are taxed like cigarettes.

[c] State imposes a use tax of equal amount.

[d] Range from 2¢ to 11¢ on packages weighing up to 4 ounces, plus 3¢ per ounce over 4 ounces.

[e] Rate applies to base and any fraction thereof for chewing tobacco; snuff taxed at rates ranging from 1/2¢ to 4¢ on packages weighing up to 6 ounces, plus 1¢ for each additional ounce.

Source: Commerce Clearing House.

E37. State Inheritance Tax Rates and Exemptions

Selected Categories of Heirs

As of January 1, 1988

State[a]	Rate[b] (Percent)			Maximum Rate Applies Above ($Thousands)	Exemptions[c] (Thousands)			
	Spouse, Child, or Parent	Brother or Sister	Other than Relative		Spouse	Child or Parent	Brother or Sister	Other than Relative
Connecticut[d]	1.5-8	4-10	8-14	$ 1,000	300	50	6	1
Delaware	1-6	5-10	10-16	200	70	10	3	1
Idaho	2-15	4-20	8-30	500	All	30[e]	10	10
Indiana	1-10	7-15	10-20	1,500	All	5[e]	.5	.1
Iowa	1-8	5-10	10-15	150	180	15[e]	None	None
Kansas	1-5	3-12.5	10-15	500	All	30	5	None
Kentucky	2-10	4-16	6-16	500	All	5[e]	1	.5
Louisiana	2-3	5-7	5-10	20	25[f]	25	1	.5
Maryland[g]	1	10	10	[h]	.15[i]	.15[i]	.15[i]	.15[i]
Michigan	2-10[j]	2-10[j]	12-17[j]	750	65[k]	10[e]	10	None
Montana	2-8	4-16	8-32	100	All	7[e]	1	None
Nebraska	1	1	6-18	60	All	10	10	.5
New Hampshire	[l]	15	15	[h]	[l]	[l]	None	None
New Jersey	6-16[m]	11-16	15-16	3,200	All	.5[l]	.5[l]	.5[l]
North Carolina	1-12	4-16	8-17	3,000	All	20.15[n]	None	None
Pennsylvania	6	15	15	[h]	None[o]	None[o]	None	None
South Dakota	3-15	4-20	6-30	100	All	30[p]	.5	.1
Tennessee	5.5-9.5	5.5-9.5	5.5-13	440	600[q]	600[q]	600[q]	250[q]
Wisconsin[r]	2.5-10	5-20	10-20	100	All	50	1	.5

Continued

E37. State Inheritance Tax Rates and Exemptions (continued)

[a] In addition to an inheritance tax, all states listed also levy an estate tax, generally to assure full absorption of the Federal credit.

[b] Rates generally apply to excess above graduated absolute amounts.

[c] Generally, transfers to governments or solely charitable, educational, scientific, religious, literary, public, and other similar organizations in the United States are wholly exempt. Some states grant additional exemptions either for insurance, homestead, joint deposits, support allowance, disinherited minor children, orphaned, incompetent, or blind children, and for previously or later taxed transfers. In many states, exemptions are deducted from the first bracket only. Adopted children generally receive the same consideration as natural children.

[d] On estates, an additional inheritance tax equal to 30% of the basic tax is imposed. A second additional inheritance tax equal to 10% of the basic tax and the first additional tax is imposed, except on farmland passing to descendants.

[e] Exemption for child (in thousands): $50 in Iowa; in Montana, all property is exempt. Exemption for minor child (in thousands): $50 in Idaho, $10 in Indiana, $20 in Kentucky. In Michigan, a widow receives $5,000 for every minor child to whom no property is transferred in addition to normal exemption of a spouse.

[f] Community property state, in which in general, either all community property to the spouse is exempt, or only one-half of the community property is taxable on death of either spouse.

[g] Where property of a decedent subject to administration in Maryland is $10,000 or less, no inheritance taxes are due.

[h] Rates apply to entire share.

[i] All real property and the first $100,000 of non-real property transferred to a spouse is exempt. For other beneficiaries, no exemption if share exceeds amount stated.

[j] No tax on the share of any beneficiary if the value of the share is less than $100.

[k] Spouse entitled to another $10,000 exemption.

[l] Spouses, children, parents, and adopted children in the decedent's line of succession are entirely exempt.

[m] Property transferred to a spouse is totally exempt. For parents, children, or grandchildren, the lowest bracket is gradually raised until, after June 30, 1988, there will be no tax imposed.

[n] Credit.

[o] However, the $2,000 family exemption is specifically allowed as a deduction.

[p] Rates range fom 3.75-7.5% for a child and from 3-15% for parents. Exemption for parents is $3,000.

[q] There is a marital deduction equal to 50% of the value of the taxable transfer. Exemptions and rates for other beneficiaries will gradually approach those of close relatives until, by 1990, all beneficiaries will be considered one class for inheritance tax purposes.

[r] Tax is reduced by 20% for 1988. Additional reductions are scheduled until, by 1992, tax will be repealed entirely.

Source: Commerce Clearing House.

E38. State Death and Gift Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 131,060	$ 168,374	$ 420,180	$ 996,396	$ 2,035,269	$ 2,533,696
Alabama	199	914	612	1,380	5,441	11,973
Alaska	-	-	54	123	198	672
Arizona	394	118	463	4,245	12,117	13,169
Arkansas	167	205	241	743	4,666	7,263
California	8,372	19,852	47,180	156,935	463,406	59,679
Colorado	919	1,918	6,638	11,934	29,780	13,280
Connecticut	3,684	5,869	16,920	42,590	54,764	150,556
Delaware	254	2,879	1,088	5,353	7,883	14,936
Florida	4,535	3,011	5,488	16,017	69,910	127,783
Georgia	236	613	981	5,642	7,517	26,105
Hawaii	-	-	587	2,324	4,328	5,971
Idaho	108	222	751	785	4,524	3,072
Illinois	4,933	7,090	22,027	63,720	122,728	53,721
Indiana	945	3,042	7,563	15,013	38,845	49,232
Iowa	1,502	3,408	7,294	16,767	47,668	58,261
Kansas	500	1,079	3,727	7,234	26,246	32,360
Kentucky	1,866	2,618	5,302	12,445	23,295	54,949
Louisiana	677	1,510	7,311	6,728	22,691	40,727
Maine	578	1,476	3,229	4,944	11,397	14,104
Maryland	1,824	2,581	4,987	11,921	20,653	41,770
Massachusetts	11,082	9,660	20,535	43,422	78,952	208,068
Michigan	4,964	7,929	12,124	26,470	46,281	78,480
Minnesota	1,980	2,335	7,335	20,032	41,922	15,617
Mississippi	100	231	666	1,980	6,006	12,290
Missouri	1,625	2,742	5,259	11,996	26,255	26,661
Montana	232	422	1,775	4,235	8,537	8,365
Nebraska	87	189	374	816	2,277	3,889
New Hampshire	743	911	2,093	3,769	8,256	14,264
New Jersey	6,354	9,139	20,621	65,574	111,047	188,634
New Mexico	51	215	676	1,669	2,327	7,688
New York	35,582	22,375	71,611	127,935	124,920	328,465
North Carolina	881	2,211	6,644	18,936	42,149	86,702
North Dakota	32	113	278	842	2,828	2,318
Ohio	2,593	4,194	8,694	17,854	37,208	37,930
Oklahoma	565	2,449	6,396	14,459	27,477	39,544
Oregon	406	1,467	4,523	14,088	27,359	26,246
Pennsylvania	20,893	20,404	51,121	98,850	173,229	322,760
Rhode Island	1,318	1,556	3,873	8,618	11,962	15,865
South Carolina	191	397	1,596	3,517	9,309	22,710
South Dakota	41	375	927	1,952	7,262	11,680
Tennessee	1,425	1,947	4,847	18,118	28,798	30,966
Texas	610	6,047	12,608	23,123	75,589	119,458
Utah	337	363	1,017	3,102	1,695	4,725
Vermont	317	371	733	2,307	1,368	4,502
Virginia	830	2,028	5,176	12,245	27,281	19,915
Washington	2,018	3,559	9,422	25,434	54,598	17,712
West Virginia	700	888	2,430	5,009	12,636	19,833
Wisconsin	3,367	5,337	14,039	32,569	56,791	75,244
Wyoming	43	110	344	632	2,893	3,582

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E39. State Estate Tax Rates and Exemptions[a]

As of January 1, 1988

State	Rates (On Net Estate After Exemptions)[b]	Maximum Rate Applies Above	Exemption
Alabama	Maximum Federal credit[c,d]	$ 10,040,000	$ 60,000
Alaska	Maximum Federal credit[c,d]	10,040,000	60,000
Arizona	Maximum Federal credit[c,d]	10,040,000	60,000
Arkansas	Maximum Federal credit[c,d]	10,040,000	60,000[e]
California	Maximum Federal credit[c,d]	10,040,000	60,000
Colorado	Maximum Federal credit[c,d]	10,040,000	60,000
Florida	Maximum Federal credit[c,d]	10,040,000	60,000
Georgia	Maximum Federal credit[c,d]	10,040,000	60,000
Hawaii	Maximum Federal credit[c,d]	10,040,000	60,000
Illinois	Maximum Federal credit[c,d]	10,040,000	60,000
Maine	Maximum Federal credit[c,d]	10,040,000	60,000
Massachusetts	5% on first $50,000 to 16%	4,000,000	[e,f,g]
Minnesota	Maximum Federal credit[c,d]	10,040,000	60,000
Mississippi	1% on first $60,000 to 16%	10,000,000	175,625[e]
Missouri	Maximum Federal credit[c,d]	10,040,000	60,000
Nevada	Maximum Federal credit[c,d]	10,040,000	60,000
New Mexico	Maximum Federal credit[c,d]	10,040,000	60,000
New York	2% on first $50,000 to 21%[g,h]	10,100,000	[e,i]
North Dakota	Maximum Federal credit[c,d]	10,040,000	30,000[e]
Ohio	2% on first $40,000 to 7%[g]	500,000	10,000[e,j]
Oklahoma	.5% on first $10,000 to 15%[g]	10,000,000	[e,k,l]
Oregon	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Rhode Island	2% on first $25,000 to 9%[g,m]	1,000,000	25,000[n]
South Carolina	6% on first $40,000 to 8%[d,g]	100,000	120,000[e,o]
Texas	Maximum Federal credit[c,d]	10,040,000	60,000
Utah	Maximum Federal credit[c,d]	10,040,000	60,000
Vermont	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Virginia	Maximum Federal credit[c,d]	10,040,000	60,000
Washington	Maximum Federal credit[c,d]	10,040,000	60,000
West Virginia	Maximum Federal credit[c,d]	10,040,000	60,000
Wyoming	Maximum Federal credit[c,d]	10,040,000	60,000
District of Columbia	Maximum Federal credit[c,d]	10,040,000	60,000

[a] Excludes states shown in Table E37 which levy an estate tax in addition to their inheritance taxes to assure full absorption of the Federal credit.

[b] The rates generally are in addition to graduated absolute amounts.

[c] Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after $60,000 exemption) in excess of $40,000, plus a graduated absolute amount.

[d] A tax on nonresident estates is imposed on the proportionate share of the estate which the property located in the state bears to the entire estate wherever situated.

[e] Transfers to religious, charitable, educational, and municipal corporations generally are fully exempt. Limited in Mississippi to those located in United States or its possessions.

[f] A credit equal to the lesser of $1,500 or Massachusetts estate tax liability is allowed on net estates above $200,000. Otherwise, exemption is equal to Massachusetts net estate.

[g] An additional estate tax is imposed to assure full absorption of the Federal credit. In New York, this applies only to residents.

[h] On net estate before exemption.

[i] A credit is allowed, ranging from the full amount of tax if estate tax is $2,750 or less to $500 if estate tax is $5,000 or more. In addition, the unlimited Federal marriage deduction has been adopted.

[j] A credit equal to the lesser of $500 or the amount of tax is allowed. Marital deduction is equal to the lesser of the modified Federal marital deduction; or to half of the difference between the value of the gross estate and deductions or $500,000, whichever is greater.

[k] An estate valued at $100 or less is exempt.

[l] Exemption is a total aggregate of $175,000 for father, mother, child, and named relatives. Property passing to surviving spouse is entirely excluded.

[m] In 1988, tax is 60% of estate tax otherwise payable. This percentage is gradually reduced until, by 1991, estate tax will be equal to maximum Federal death tax credit.

[n] Marital deduction is $175,000.

[o] After June 30, 1988, $140,000, and after June 30, 1989, $170,000 until June 30, 1990.

Source: Commerce Clearing House.

E40. State General Corporation License Tax Collections by State[a]

Selected Fiscal Years 1942-1986

($Thousands)

State	1942	1946	1950	1960	1970	1980	1986
Total	$ 87,736	$ 120,596	$ 175,875	$ 426,217	$ 763,813	$ 1,387,780	$ 3,064,768
Alabama	1,753	1,853	2,343	8,834	15,352	45,087	74,617
Alaska	-	-	-	95	402	671	946
Arizona	45	52	111	875	1,119	2,427	3,677
Arkansas	401	304	443	866	1,497	4,045	3,985
California	92	381	390	1,355	2,621	4,836	7,873
Colorado	104	105	206	998	1,352	2,747	2,424
Connecticut	199	339	407	1,208	1,309	3,425	8,242
Delaware	3,166	3,354	4,293	9,684	43,924	66,738	132,816
Florida	351	499	641	2,027	6,394	8,192	19,431
Georgia	442	491	755	2,017	3,800	9,004	17,528
Hawaii	-	-	-	158	334	737	987
Idaho	80	68	151	428	715	1,348	184
Illinois	2,984	3,160	3,756	5,565	27,181	37,013	60,666
Indiana	67	218	131	1,321	1,172	2,926	4,941
Iowa	111	218	291	286	602	17,238	18,354
Kansas	370	370	432	836	1,214	6,240	10,305
Kentucky	382	564	886	1,770	4,522	12,394	42,592
Louisiana	3,175	3,522	4,479	14,452	25,830	66,570	233,339
Maine	224	236	214	417	383	680	862
Maryland	508	329	432	793	1,459	3,819	4,034
Massachusetts	9,790	28,670	44,433	66,245	2,873[b]	5,037	11,757
Michigan	6,015	7,438	11,005	69,139	124,024	5,349	87,848
Minnesota	37	111	90	349	674	1,401	2,116
Mississippi	474	666	1,099	3,497	9,392	25,729	51,795
Missouri	1,695	1,165	3,042	6,070	20,673	27,326	44,518
Montana	18	40	66	136	187	300	801
Nebraska	151	163	221	510	1,357	2,592	4,499
Nevada	48	69	63	480	839	2,223	3,573
New Hampshire	31	45	109	256	842	2,773	4,178
New Jersey	2,314	7,290	8,643	31,603	49,277	151,817	111,356
New Mexico	238	239	355	1,062	1,720	5,384	7,163
New York	637	1,956	1,332	3,413	5,475	7,450	18,461
North Carolina	2,303	3,023	4,368	8,193	20,340	49,335	95,489
North Dakota	23	11	15	34	120	301	644
Ohio	4,640	6,310	9,327	47,078	114,044	81,471	332,547
Oklahoma	964	1,089	1,832	3,439	6,177	17,809	32,919
Oregon	348	339	462	687	1,412	2,458	3,631
Pennsylvania	31,312	32,993	52,081	55,503	124,920	279,881	473,960
Rhode Island	682	3,742	804	190	660	1,774	2,746
South Carolina	429	352	509	1,054	1,901	5,601	21,097
South Dakota	-	-	21	87	168	385	751
Tennessee	1,484	2,406	5,057	8,369	17,795	45,640	147,816
Texas	2,694	4,385	7,996	60,606	110,276	352,615	924,291
Utah	162	62	74	172	-	-	-
Vermont	90	103	15	27	123	194	573
Virginia	541	552	715	1,253	2,244	6,143	14,988
Washington	331	339	412	1,438	2,260	4,199	6,061
West Virginia	727	733	1,098	839	1,649	3,693	4,553
Wisconsin	82	214	215	334	948	2,033	4,136
Wyoming	22	28	55	169	261	730	2,698

---

[a] Licenses and fees applicable to all corporations. Excludes corporation taxes based on value of property, net income, or gross receipts from sales or taxes imposed on particular types of corporations.

[b] Excludes portion of corporation excise taxes and surtaxes measured by corporate excess included here for prior years.

Source: Department of Commerce, Bureau of the Census.

E41. State Insurance Company Gross Premiums Tax Collections by State

Selected Fiscal Years 1942-1986

($Thousands)

State	1942	1950	1960	1970	1980	1986
Total	$ 113,198	$ 241,185	$ 531,965	$ 1,182,134	$ 3,113,231	$ 5,488,860
Alabama	1,173	2,678	7,984	20,643	68,410	107,212
Alaska	-	-	857	2,562	10,436	19,490
Arizona	275	823	3,275	9,365	29,457	67,936
Arkansas	861	1,916	3,918	9,144	29,969	44,115
California	8,558	23,286	62,342	134,954	446,262	839,467
Colorado	870	1,970	4,920	12,021	38,883	52,997
Connecticut	4,169	9,276	13,915	40,336	61,977	112,768
Delaware	388	729	1,624	4,454	11,381	19,695
Florida	1,318	3,832	11,730	34,115	103,524	225,188
Georgia	1,110	3,783	10,543	21,905	68,043	99,042
Hawaii	-	-	1,883	6,096	23,001	34,806
Idaho	371	1,114	2,496	4,471	15,977	23,625
Illinois	7,768	15,062	26,604	68,452	82,871	145,722
Indiana	2,582	5,514	9,633	24,299	58,291	84,318
Iowa	1,828	4,052	7,497	15,704	43,746	72,764
Kansas	1,135	2,934	6,315	11,424	34,083	64,157
Kentucky	1,541	3,315	6,513	17,556	62,016	122,200
Louisiana	1,586	3,974	9,708	22,818	81,724	177,157
Maine	705	1,399	2,355	4,348	13,095	24,160
Maryland	1,504	3,893	8,557	21,356	56,152	99,208
Massachusetts	2,015	5,072	11,813	39,068	111,517	178,728
Michigan	4,780	9,789	20,659	44,114	119,678	148,551
Minnesota	2,345	4,714	9,421	24,181	63,984	97,645
Mississippi	833	1,906	5,124	12,429	36,164	62,689
Missouri	3,676	6,448	13,078	23,578	64,064	122,457
Montana	361	853	2,207	4,578	11,716	23,758
Nebraska	619	1,409	3,712	7,398	20,228	43,128
Nevada	81	244	868	2,851	11,924	32,924
New Hampshire	471	962	1,888	5,858	13,427	24,690
New Jersey	4,992	8,153	18,053	38,740	89,565	124,676
New Mexico	233	708	2,050	5,666	20,199	44,129
New York	16,428	30,222	64,145	124,297	209,019	371,738
North Carolina	2,112	5,141	12,886	29,149	80,496	135,000
North Dakota	300	884	1,643	2,951	9,106	12,994
Ohio	7,012	13,909	25,792	53,116	131,405	196,393
Oklahoma	2,205	4,929	9,921	18,368	54,080	112,543
Oregon	1,000	2,458	5,578	7,975	33,039	46,907
Pennsylvania	9,470	15,667	29,374	59,541	165,412	259,780
Rhode Island	820	1,614	2,601	5,643	13,168	22,850
South Carolina	1,148	2,622	5,500	13,314	40,519	61,290
South Dakota	316	993	1,942	3,715	10,599	19,214
Tennessee	1,928	4,231	9,448	21,607	64,090	109,498
Texas	3,973	11,054	32,210	58,565	176,108	424,962
Utah	412	993	2,373	4,856	18,043	30,253
Vermont	309	619	1,195	2,339	6,380	11,238
Virginia	2,133	5,131	11,716	26,685	76,484	131,181
Washington	1,831	3,491	7,752	17,111	43,646	78,339
West Virginia	1,039	2,465	6,422	10,482	29,035	49,049
Wisconsin	2,445	4,478	9,014	26,276	43,828	65,717
Wyoming	169	456	1,031	1,660	7,016	10,512

Source: Department of Commerce, Bureau of the Census.

E42. State Public Utility Gross Receipts Tax Collections by State

Selected Fiscal Years 1939-1986[a]

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 93,381	$ 185,175	$ 365,424	$ 918,363	$ 3,197,230	$ 6,003,060
Alabama	1,188	3,153	3,369	30,325	154,392	235,911
Alaska	-	-	-	338	1,981	1,946
Arizona	194	908	3,300	6,227	23,232	80,345
Arkansas	143	14	-	-	-	-
California	2,400	8,523	12,696	22,998	19,028	34,794
Colorado	652	-	-	443	1,148	3,636
Connecticut	2,340	5,486	7,895	34,253	142,112	271,605
Delaware	7	15	34	64	13,809	19,369
Florida	791	2,195	7,640	18,803	91,595	201,936
Georgia	2	-	-	-	-	-
Hawaii	-	-	4,026	14,105	32,458	70,265
Idaho	437	649	1,228	404	1,405	2,101
Illinois	11,743	22,848	48,570	143,838	464,008	647,935
Iowa	158	-	-	-	1,778	-
Kansas	1,307	245	293	302	588	838
Kentucky	333	2,546	6,224	-	-	-
Louisiana	1,335	9,839	7,127	12,406	29,843	39,493
Maine	1,211	2,599	4,140	3,772	16,979	30,939
Maryland	1,468	4,058	9,874	18,171	59,460	91,029
Michigan	1,148	-	-	-	-	-
Minnesota	6,553	15,102	21,143	33,225	67,697	56,323
Mississippi	-	-	200	399	-	-
Missouri	807	89	111	150	666	1,346
Montana	142	494	1,130	2,712	4,520	7,793
Nebraska	29	11	4	-	-	1,790
Nevada	218	-	-	301	1,251	3,115
New Hampshire	-	-	-	1,065	1,812	7,891
New Jersey	82	-	37	18,889	226,398	1,002,770
New Mexico	179	527	471	960	2,592	2,238
New York	23,190	34,317	68,664	143,614	497,580	966,054
North Carolina	2,572	10,440	23,943	58,392	199,067	199,209
North Dakota	24	4	1	161	3,159	11,303
Ohio	10,634	19,466	40,838	87,429	373,937	647,678
Oklahoma	1,565	246	630	1,198	6,281	13,573
Oregon	1,196	201	184	477	1,478	2,441
Pennsylvania	6,800	9,805	16,693	108,195	380,250	518,300
Rhode Island	565	2,760	5,023	13,207	36,737	63,126
South Carolina	1,311	2,734	4,517	9,612	18,568	26,008
South Dakota	25	17	33	42	308	600
Tennessee	1,172	1,307	1,511	3,928	13,154	20,696
Texas	1,907	4,744	18,507	37,477	171,462	234,990
Utah	-	62	117	307	997	4,124
Vermont	316	681	1,160	2,623	11,198	19,949
Virginia	3,754	10,944	18,129	32,943	100,018	133,600
Washington	350	5,710	14,682	31,314	101,307	159,246
West Virginia	634	-	-	-	-	-
Wisconsin	2,267	2,432	11,279	23,294	84,515	166,755
Wyoming	232	4	1	-	-	-

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

E43. State Severance Tax Collections by State

Selected Fiscal Years 1939-1986*

($Thousands)

State	1939	1950	1960	1970	1980	1986
Total	$ 47,227	$ 210,695	$ 419,704	$ 685,892	$ 4,167,399	$ 6,125,394
Alabama	355	928	1,598	2,242	32,410	75,072
Alaska	-	-	1,449	10,780	506,469	1,432,911
Arkansas	521	3,358	5,165	4,334	18,051	22,158
California	192	930	1,184	1,632	25,954	19,195
Colorado	22	16	2,811	1,058	31,121	22,577
Florida	-	30	43	248	121,254	170,902
Idaho	242	108	84	264	1,905	522
Indiana	-	307	353	322	1,582	1,253
Kansas	-	245	421	605	1,100	102,108
Kentucky	42	126	356	191	177,244	229,296
Louisiana	9,619	52,281	137,173	251,019	525,297	619,671
Michigan	393	932	792	965	43,525	52,821
Minnesota	2,198	16,224	14,558	18,976	83,459	9,501
Mississippi	-	6,092	10,778	14,262	52,514	72,925
Missouri	-	-	29	-	46	31
Montana	720	1,152	2,951	4,730	94,636	129,934
Nebraska	-	-	1,354	766	2,948	4,037
Nevada	27	37	49	50	23	26
New Hampshire	-	-	78	71	311	485
New Mexico	649	2,404	16,482	35,398	213,643	367,214
North Carolina	-	-	-	-	1,292	1,436
North Dakota	-	-	2,502	3,198	43,927	146,971
Ohio	-	-	-	-	4,596	9,865
Oklahoma	9,544	20,599	32,969	50,539	436,098	571,375
Oregon	104	524	659	1,937	50,592	32,415
South Dakota	1,118	622	466	16	2,423	5,613
Tennessee	-	-	-	-	2,204	2,321
Texas	17,415	102,692	180,929	273,213	1,525,118	1,552,130
Utah	349	866	3,869	4,272	10,584	43,905
Virginia	29	138	272	314	1,012	1,600
Washington	144	-	-	-	49,924	36,998
West Virginia	3,530	-	-	-	-	-
Wisconsin	14	84	235	222	437	834
Wyoming	-	-	95	4,268	105,700	387,292

* Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E44. State Pari-Mutuel Tax Collections by State

Selected Fiscal Years 1942-1986[a]

($Thousands)

State	1942	1950	1960	1970	1980	1986
Total	$ 23,164	$ 102,734	$ 265,068	$ 515,052	$ 731,076	$ 646,623
Arizona	110	614	2,278	3,904	9,580	12,067
Arkansas	335	624	1,529	5,232	15,573	19,769
California	1,770	15,341	36,100	59,970	126,306	112,347
Colorado	-	738	2,439	3,774	8,366	8,517
Connecticut	-	-	-	-	52,934	63,901
Delaware	400	1,020	3,700	7,232	1,609	425
Florida	4,393	12,472	25,973	50,898	102,490	113,127
Idaho	-	-	-	66	425	442
Illinois	1,287	7,924	16,863	42,630	79,095	55,836
Kentucky	-	683	2,178	5,863	13,951	10,805
Louisiana	84	568	3,027	4,933	18,446	23,103
Maine	70	320	1,070	1,459	1,313	1,318
Maryland	1,175	4,569	8,105	13,112	16,038	2,385
Massachusetts	2,471	7,888	12,721	25,603	29,474	37,527
Michigan	-	3,389	7,564	19,931	25,959	21,278
Montana	-	-	-	-	-	173
Nebraska	-	-	554	2,083	7,364	7,145
Nevada	-	-	-	-	385	10
New Hampshire	1,009	1,944	4,220	8,832	12,429	10,695
New Jersey	24	11,706	25,063	35,139	15,725	7,632
New Mexico	-	253	120	766	3,459	2,928
New York	8,266	26,572	86,908	159,231	98,751	90,331
Ohio	130	527	9,534	17,193	26,826	10,949
Oklahoma	-	-	-	-	-	1,471
Oregon	134	697	1,127	2,452	4,711	4,688
Pennsylvania	-	-	-	18,099	27,764	9,292
Rhode Island	1,242	3,508	6,985	10,795	7,886	5,798
South Dakota	2	-	471	1,346	2,337	3,357
Vermont	-	-	-	2,922	836	492
Washington	129	608	1,161	1,474	7,199	8,684
West Virginia	142	769	5,378	10,100	13,829	-
Wyoming	-	-	-	13	16	131

[a] Data for years prior to 1960 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E45. State Pari-Mutuel Tax Rates[a]

As of December 1986

State	Tax Rate	Breakage Amount	Breakage To State (Percent)
Arizona	3% on first $100,000[b] 5% of excess over $100,000	$.10	-
Arkansas	6%	.10	60[c]
California	Annual handle under $250 million; sliding scale beginning at 4.8%.	Annual handle (millions)	
	Annual handle of $250 million or more; 5.7%.	$0-$24	50
		$24-$50	-
		over $50	100
Colorado	3.5%	.10	-
Delaware	.75%	.10	-
Florida	3.3% of handle in excess of $300,000[d]	.10	-
Idaho	1.25%	n.a.	n.a.
Illinois	Based on sliding scale of 1.75% on first $200,000 to 7.75% over $3,000,000.	.10	100
Kentucky	4.75%	.10	-
Louisiana	3% of excess over $60,000 to $201,000. 4% of excess over $201,000 to $401,000 plus $4,230. 5% over $401,000 plus $12,230.	.10	-
Maine	50% on straight bets, with 16% take out[e]	n.a.	n.a.
Maryland	.5%	.10	-
Massachusetts	3%	n.a.	n.a.
Michigan	4.5% on straight bets[e]	.10	50
Minnesota	1.75% on less than $48 million; 6% on over $48 million.	.10	-
Missouri	1% on $0 to $100 million; 2% from $101 to $150 million; and 4% on $151 million and up.		
Montana	1%	.10	-
Nebraska	4% on excess over $7,000,000	.10	-
Nevada	2%	.10	-
New Hampshire	1% on straight bets[e]	.10	50
New Jersey	Based on sliding scale of .30% to 1.30% on less than $1,000,000 and .5% over $1,000,000 at private tracks.	.10	-
New Mexico	2.5% over $250,000 to $350,000, 3.5% over $350,000 to $400,000, 6% over $400,000	.10	-
New York	2% and 5% on straight bets[e]	.10[f]	20-55[g]
Ohio	Based on sliding scale at 1% of first $200,000; 2% over $200,000 to $300,000; 3% over $300,000 to $400,000; and 4% on excess over $400,000.	.10	-
Oklahoma	2% on first $100 million; 4% on next $50 million; and 6% over $150 million.	n.a.	n.a.
Oregon	4.5% on straight bets[h]	.10	-
Pennsylvania	1.5%	.10	25
South Dakota	3%[i]	.10	-
Vermont	Based on sliding scale of 3 - 8% on weekdays; 4 - 8% on Sundays	n.a.	n.a.
Washington	1/2% under $200,000; 1% from $200,000 to $400,000; 4% in excess of $400,000	.10	-
West Virginia	2% January-March and October-December 2-3% April-September[j]	.50	-

---

[a] Applies to thoroughbred horseracing and may or may not apply to other forms of racing. Excludes racing at fairs when taxed at a lower rate.

[b] Tax starts at 2% at tracks where daily average does not exceed $200,000.

[c] To city where track is located with portion to county.

[d] At Tampa Bay Downs, 3.3% on daily handle over $500,000.

[e] 2.27% on exotic bets in Maine, 6% on "special sweepstakes" in Michigan and 2% on multiple wagering in New Hampshire. In New York, tax is 1% on regular and multiple (2 horses) bets at Aqueduct, Belmont, Saratoga, and 2% at Finger Lakes. State receives 7.5% on exotic (3 horses) bets at Aqueduct, Belmont, Saratoga, and 7.25% at Finger Lakes. In Washington, state receives an additional 1% on exotic bets.

[f] Breakage is 10 cents on regular bets and 50 cents on exotic bets.

[g] State receives 20% at Aqueduct, Belmont, and Saratoga; 55% at Finger Lakes.

[h] Higher rates apply for multiple wagering interests.

[i] On daily handles under $100,000, state receives 2.25%.

[j] 2% for wagers involving 2 or more horses; 3% for one horse.

Source: National Association of State Racing Commissioners.

E46. State Unemployment Compensation Tax Rates and Related Data by State

Regular State Programs Only[a]

Calendar Year 1985

State	Employer Contributions[b] Total ($Millions)	Employer Contributions[b] As a Percent of Taxable Wages	Employer Contributions[b] As a Percent of Total Wages	Taxable Wage Base As of Dec. 31, 1985	Average Weekly Wages In Covered Employment Taxable Wages	Average Weekly Wages In Covered Employment Total Wages	Average Weekly Benefit[c] Amount	Average Weekly Benefit[c] As Percent of Total Wages	Average Weekly Benefit[c] Average Duration (Weeks)
Total[d]	$19,257.7	3.12%	1.30%	$ 7,000	$ 151.66	$ 365.38	$ 128.23	35.3%	14.3
Alabama	316.1	3.74	1.75	8,000	150.47	319.94	97.66	30.6	10.9
Alaska	86.5	2.79	1.95	21,800	361.87	531.72	156.30	28.2	15.6
Arizona	138.9	1.84	.77	7,000	142.83	338.63	105.29	30.7	12.9
Arkansas	131.9	2.68	1.36	7,500	143.92	292.76	108.39	36.8	11.9
California	2,239.8	3.16	1.18	7,000	144.70	398.13	113.01	28.2	15.9
Colorado	259.2	2.72	1.18	8,000	161.10	370.97	148.37	39.9	11.8
Connecticut	249.1	2.54	.91	7,100	141.39	411.88	144.28	35.5	10.9
Delaware	56.5	3.22	1.25	8,000	148.46	376.45	111.77	30.5	11.0
Florida	357.5	1.34	.59	7,000	140.35	317.86	112.27	34.9	11.9
Georgia	250.0	1.68	.68	7,000	140.62	343.56	105.18	31.0	9.5
Hawaii	60.1	1.61	1.15	15,100	214.65	307.36	140.83	44.3	14.7
Idaho	85.0	3.01	2.09	15,000	212.86	311.04	128.01	41.4	12.2
Illinois	1,318.3	4.20	1.69	8,500	158.70	397.36	138.35	35.1	17.6
Indiana	299.4	2.47	.94	7,000	136.29	359.79	92.81	26.3	12.6
Iowa	240.5	3.29	1.87	11,200	175.23	308.99	132.38	43.2	14.4
Kansas	167.9	2.16	1.12	8,000	158.49	328.97	139.93	42.4	12.7
Kentucky	254.4	3.48	1.59	8,000	146.99	324.63	104.53	32.4	14.4
Louisiana	361.5	3.97	1.[illegible]2	7,000	142.64	357.48	150.65	43.3	17.9
Maine	177.6	3.13	1.48	7,000	136.15	293.82	117.10	39.9	17.1
Maryland	322.6	3.29	1.26	7,000	137.12	353.39	131.67	37.1	13.1
Massachusetts	457.4	2.60	.99	7,000	150.00	376.15	141.78	37.8	14.6
Michigan	1,330.5	5.33	1.98	9,000	153.69	428.32	145.83	34.3	13.6
Minnesota	344.8	2.71	1.29	10,300	171.14	358.95	155.27	43.2	14.4
Mississippi	138.8	3.09	1.46	7,000	136.07	285.55	91.16	32.3	13.1
Missouri	302.4	2.44	1.01	8,000	146.56	353.32	101.36	29.1	12.4
Montana	65.6	2.33	1.75	8,600	211.66	299.45	121.53	40.7	13.8
Nebraska	48.9	1.50	.67	7,000	128.35	296.28	107.74	36.4	12.3

Continued

E46. State Unemployment Compensation Tax Rates and Related Data by State (continued)

Regular State Programs Only[a]

Calendar Year 1985

State	Employer Contributions[b]			Taxable Wage Base As of Dec. 31, 1985	Average Weekly Wages In Covered Employment		Average Weekly Benefit[c]		
	Total ($Millions)	As a Percent of Taxable Wages	As a Percent of Total Wages		Taxable Wages	Total Wages	Amount	As Percent of Total Wages	Average Duration (Weeks)
Nevada	$ 95.0	2.37%	1.42%	$ 11,100	$ 200.96	$ 338.14	$ 130.48	37.7%	13.3
New Hampshire	35.7	1.32	.55	7,000	139.13	330.21	105.69	32.5	6.0
New Jersey	1,007.7	3.34	1.75	10,100	184.66	406.05	147.04	36.6	15.7
New Mexico	67.9	2.08	1.11	10,000	171.95	313.72	114.28	35.9	16.4
New York	1,381.8	3.26	1.07	7,000	144.10	426.66	130.20	31.0	17.5
North Carolina	433.7	2.43	1.25	8,700	157.30	308.35	110.93	35.9	9.1
North Dakota	46.1	3.10	1.82	10,700	169.09	297.47	142.57	48.3	14.8
Ohio	1,034.3	3.91	1.55	8,000	150.16	377.56	146.12	39.4	14.6
Oklahoma	172.6	2.51	1.05	7,000	137.57	350.45	141.78	41.2	14.5
Oregon	263.3	3.13	1.92	13,000	206.51	335.97	134.88	39.8	14.5
Pennsylvania	1,470.6	5.48	2.20	8,000	147.09	355.71	147.46	41.6	15.6
Rhode Island	123.6	4.05	2.28	10,600	174.66	311.59	122.03	38.1	13.7
South Carolina	151.3	2.11	.95	7,000	135.30	301.06	99.78	33.1	10.8
South Dakota	16.7	1.43	.72	7,000	124.69	259.52	105.68	40.4	11.0
Tennessee	233.4	2.10	.94	7,000	137.41	320.04	90.32	28.2	11.9
Texas	859.9	2.04	.80	7,000	145.12	376.90	147.54	39.5	13.3
Utah	116.4	2.52	1.52	12,100	191.07	329.35	147.33	44.7	11.9
Vermont	56.6	4.06	2.09	8,000	148.47	305.24	117.72	38.6	13.7
Virginia	251.6	1.85	.77	7,000	137.14	334.89	120.24	36.0	8.8
Washington	477.5	4.04	2.02	10,000	177.14	353.22	135.09	37.6	16.2
West Virginia	149.2	4.52	1.90	8,000	149.96	349.85	132.87	38.8	16.3
Wisconsin	531.3	4.37	1.99	9,500	161.29	336.21	141.29	42.0	13.6
Wyoming	48.4	3.58	1.71	9,500	178.66	361.87	152.24	42.2	12.9
District of Columbia	81.5	3.19	1.18	8,000	160.83	438.32	147.06	32.8	18.4

[a] Excludes Federal-state extended benefits and reimbursable employer programs.

[b] Includes contributions from employees in states which tax workers - Alabama, Alaska, New Jersey, and Pennsylvania.

[c] Includes dependents' allowances in Alaska, Connecticut, District of Columbia, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, Ohio, Pennsylvania, and Rhode Island.

[d] Total includes Puerto Rico and Virgin Islands.

Source: Department of Labor, Employment and Training Administration.

E47. State Unemployment Compensation Tax Collections by State

Selected Fiscal Years 1939-1985[a]

($Thousands)

State	1939	1950	1960	1970	1980	1985
Total	$ 801,113	$ 1,028,033	$ 2,135,933	$ 2,524,066	$ 11,615,657	$ 18,276,207
Alabama	8,134	11,913	17,739	24,219	154,185	307,971
Alaska	-	-	5,322	15,474	61,168	92,183
Arizona	2,140	3,824	9,149	21,727	96,473	136,160
Arkansas	3,303	4,332	8,842	15,388	73,544	148,458
California	75,351	128,456	268,217	531,108	1,597,909	2,188,157
Colorado	4,875	3,490	5,501	13,986	78,697	263,199
Connecticut	15,670	13,285	42,766	67,117	180,922	250,185
Delaware	2,205	1,458	9,677	6,287	34,163	57,408
Florida	6,109	7,542	35,967	34,939	279,045	374,377
Georgia	8,869	13,013	27,084	37,764	187,347	247,417
Hawaii	-	-	4,464	14,203	64,382	63,594
Idaho	2,016	4,263	5,103	8,789	44,204	88,990
Illinois	65,909	56,031	121,051	53,425	830,067	1,329,437
Indiana	19,623	18,156	42,998	49,786	163,656	305,309
Iowa	8,091	10,848	9,811	14,114	153,509	238,384
Kansas	5,703	5,966	10,605	16,384	85,810	170,152
Kentucky	10,939	14,833	29,297	27,990	140,533	263,911
Louisiana	9,810	15,350	20,217	31,882	222,098	370,043
Maine	4,032	6,173	8,560	10,134	58,820	82,166
Maryland	11,844	12,294	44,372	22,235	279,444	318,029
Massachusetts	37,803	49,018	78,435	121,586	444,874	490,473
Michigan	36,563	68,839	154,185	125,788	635,369	515,526
Minnesota	14,100	9,184	22,123	46,554	209,129	334,684
Mississippi	2,143	4,118	13,319	7,531	78,348	133,564
Missouri	19,567	23,327	30,003	37,369	159,966	289,812
Montana	2,682	4,178	4,106	6,608	44,577	52,138
Nebraska	3,986	2,724	6,754	7,102	36,861	52,242
Nevada	937	1,515	6,013	12,232	76,572	99,312
New Hampshire	2,734	4,538	6,785	6,127	28,187	37,880
New Jersey	43,978	43,601	109,894	181,058	661,230	963,703
New Mexico	1,481	4,058	5,996	7,060	41,573	65,956
New York	119,215	208,227	293,185	323,597	1,272,486	1,371,325
North Carolina	10,691	17,987	37,627	49,124	234,923	427,482
North Dakota	1,112	1,869	3,122	5,342	28,795	49,067
Ohio	56,889	44,029	107,558	87,788	495,430	1,050,916
Oklahoma	5,621	7,310	11,171	11,216	77,927	169,198
Oregon	6,439	12,788	34,338	29,631	216,329	258,038
Pennsylvania	75,745	57,937	239,053	163,477	720,798	1,467,008
Rhode Island	7,594	10,927	19,071	19,040	64,275	120,293
South Carolina	4,438	7,377	11,765	25,563	117,288	150,433
South Dakota	1,144	1,368	1,970	2,021	11,432	17,722
Tennessee	8,486	12,396	29,737	45,766	157,304	278,588
Texas	22,740	26,927	42,698	24,667	124,181	890,802
Utah	2,627	3,096	6,793	12,147	54,326	132,472
Vermont	1,506	1,569	2,585	6,396	29,218	51,890
Virginia	9,913	8,644	23,365	13,320	107,761	281,295
Washington	10,061	34,756	50,512	47,962	340,653	471,878
West Virginia	9,453	9,604	22,701	18,489	81,799	147,844
Wisconsin	15,415	13,222	31,759	59,815	265,031	562,540
Wyoming	1,427	1,673	2,568	2,739	14,039	46,596

[a] Data for 1939 are not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E48. Unemployment Compensation Benefits and Reserves by State

Calendar Year 1985

(Dollar Figures in Millions)

State	Current Income[e]	Funds Available for Benefits as of Dec. 31, 1984[b]	Reserves as of Dec. 31, 1985	Benefits: Amount[c]	Benefits: As Percent of Current Income	Benefits: As Percent of Funds Available[d]
Total	$ 20,627.8	$ 11,557	$ 16,181.1	$ 14,149.1	68.6%	122.4%
Alabama	346.2	203	387.8	163.6	47.3	80.7
Alaska	102.1	162	152.6	114.5	112.1	70.7
Arizona	169.4	245	336.4	80.7	47.6	33.0
Arkansas	138.9	40	91.0	109.7	79.0	277.1
California	2,570.0	2,782	3,504.5	1,888.0	73.5	67.9
Colorado	264.3	15	84.5	171.7	65.0	1,176.3
Connecticut	252.4	110	153.6	176.7	70.0	160.8
Delaware	61.7	30	70.2	22.9	37.1	75.7
Florida	489.1	1,147	1,385.2	246.5	50.4	21.5
Georgia	305.9	488	594.6	198.4	64.9	40.6
Hawaii	76.0	146	168.1	54.0	71.0	37.1
Idaho	91.9	57	82.7	68.3	74.3	119.1
Illinois	1,318.3	-16	45.3	879.1	66.7	g
Indiana	332.2	246	392.5	183.9	55.4	74.8
Iowa	242.8	-38	50.6	171.8	70.7	g
Kansas	196.1	241	303.0	132.2	67.4	54.9
Kentucky	259.1	h	78.7	170.7	65.9	-
Louisiana	361.5	-1	-	445.6	123.3	g
Maine	84.3	57	77.8	64.6	76.6	112.5
Maryland	354.5	225	383.6	198.8	56.1	88.5
Massachusetts	545.9	779	930.0	402.0	73.6	51.6
Michigan	1,330.5	21	454.0	641.7	48.2	3,041.2
Minnesota	344.8	-6	-	317.3	92.0	g
Mississippi	170.4	275	347.4	98.4	57.8	35.8
Missouri	319.0	95	224.6	190.8	59.8	201.4
Montana	66.1	5	12.9	52.2	79.0	1,023.8
Nebraska	56.3	75	70.7	61.2	108.7	81.3
Nevada	111.6	141	183.5	70.2	62.9	49.7
New Hampshire	46.7	94	121.1	20.2	43.2	21.4
New Jersey	1,060.0	488	769.2	641.1	60.5	131.4
New Mexico	78.3	91	113.5	59.2	75.6	64.8
New York	1,537.3	1,297	1,699.5	1,146.3	74.6	88.4
North Carolina	508.8	612	879.3	241.1	47.4	39.4
North Dakota	46.3	4	3.4	47.1	101.6	1,345.9
Ohio	1,034.3	17	-	722.5	69.9	4,326.3
Oklahoma	183.0	83	105.7	159.3	87.0	191.9
Oregon	286.1	203	254.7	238.1	83.2	117.4
Pennsylvania	1,470.6	-7	0.8	1,050.4	71.4	g
Rhode Island	128.1	21	72.7	77.2	60.3	371.2
South Carolina	158.9	66	82.6	141.3	88.9	215.0
South Dakota	19.7	27	33.1	13.9	70.5	51.4
Tennessee	267.5	278	374.8	175.6	65.7	63.2
Texas	860.8	h	3.0	644.1	74.8	-
Utah	129.3	100	151.7	79.6	61.6	79.4
Vermont	57.9	14	41.1	30.5	52.6	217.7
Virginia	288.4	282	431.7	141.2	49.0	50.1
Washington	489.3	75	163.7	407.0	83.2	540.5
West Virginia	149.2	31	-	150.7	101.0	489.1
Wisconsin	531.3	121	87.5	377.8	71.1	313.5
Wyoming	52.1	27	45.2	33.9	65.2	126.2
District of Columbia	83.8	25	41.7	49.3	58.8	195.6

[a] Includes interest credits to trust fund, employer contributions, and contributions from employees in states which tax workers. Includes interest and penalties for those states in which state law requires these items to be used to pay benefits.

[b] Sum of balances in state clearing accounts, benefit-payment accounts, and state accounts in Federal unemployment trust fund.

[c] Includes states' share of extended benefits of $48.1 million.

[d] Funds available for benefits as of December 31, 1984.

[e] Total includes Puerto Rico and Virgin Islands.

[f] Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.

[g] Funds available are in deficit position.

[h] Less than $50,000.

Source: Department of Labor, Employment and Training Administration.

E49. Insured Unemployment and Related Data for State Programs[a]

Selected Calendar Years 1940-1986

Year	Insured Unemployment		Initial Claims[c] (Thousands)	Weeks Compensated (Millions)	Number of Exhaustions[d] (Thousands)	Benefits Paid[e]		Funds Available for Benefits[f] ($Millions)
	Number[b] (Thousands)	Percent of Covered Employment				Total ($Millions)	Average Weekly Check	
1940	1,282	5.6%	214	51.1	2,596	$ 518.7	$ 10.56	$ 1,817
1945	589	2.1	116	24.2	254	445.9	18.77	6,914
1950	1,503	4.6	236	67.9	1,853	1,373.1	20.76	6,972
1955	1,254	3.5	226	56.1	1,272	1,350.4	25.04	8,264
1960	1,906	4.8	331	85.6	1,603	2,726.7	32.87	6,643
1961	2,290	5.6	350	104.2	2,371	3,422.7	33.80	5,802
1962	1,783	4.4	302	79.3	1,638	2,675.4	34.56	6,273
1963	1,806	4.3	298	80.1	1,569	2,774.7	35.28	6,648
1964	1,605	3.8	268	71.4	1,371	2,522.1	35.96	7,296
1965	1,328	3.0	232	58.8	1,086	2,166.0	37.19	8,357
1966	1,061	2.3	203	46.5	781	1,771.3	39.76	9,828
1967	1,205	2.5	226	52.9	667	2,092.3	41.25	10,778
1968	1,111	2.2	201	48.7	848	2,031.6	43.43	11,717
1969	1,101	2.1	200	47.9	812	2,127.9	46.17	12,638
1970	1,805	3.4	296	78.9	1,295	3,848.5	50.34	11,896
1971	2,150	4.1	295	94.3	2,007	4,957.0	54.02	9,703
1972	1,848	3.5	261	81.3	1,809	4,471.0	56.75	9,423
1973	1,632	2.7	247	71.2	1,495	4,007.6	59.00	10,934
1974	2,262	3.5	363	97.8	1,926	5,974.9	64.25	10,599
1975	3,986	6.0	478	175.3	4,195	11,754.7	70.23	4,523
1976	2,991	4.6	386	127.4	3,270	8,974.5	75.16	3,343
1977	2,655	3.9	375	113.2	2,850	8,357.2	78.79	4,387
1978	2,359	3.3	364	101.0	2,039	7,717.2	83.67	9,307
1979	2,434	2.9	388	106.1	2,037	8,612.9	89.67	12,470
1980	3,350	3.9	488	149.0	3,076	13,761.1	98.92	11,446
1981	3,047	3.5	460	135.9	2,989	13,262.1	106.70	11,588
1982	4,061	4.6	583	185.3	4,175	20,649.6	119.37	7,482
1983	3,396	3.9	438	155.5	4,180	17,762.8	123.59	7,264
1984	2,476	2.8	377	112.1	2,613	12,594.7	123.28	11,557
1985	2,611	2.9	396	119.3	2,575	13,977.8	128.23	15,999
1986	2,650	2.8	378	121.5	2,703	15,402.8	135.72	19,932

[a] Excludes programs for Federal employees and for ex-servicemen; includes programs for state and local government employees where covered by state law.

[b] Weekly average, workers reporting completion of at least one week of unemployment.

[c] Notices filed by workers to indicate they are starting periods of unemployment.

[d] Individuals receiving final payment in benefit year.

[e] Beginning 1971, excludes Federal and state payments under extended benefits provisions; through 1970, includes state share of such benefits.

[f] Sum of balances in state clearing accounts, benefit payment accounts, and state accounts in Federal unemployment trust fund.

Source: Department of Labor.

E50. State Debt by Length of Maturity

End of Selected Fiscal Years 1902-1985

($Millions)

	Gross Debt Outstanding			Offsets to Long-term Debt	Net Long-term Debt
Year	Total	Short-term	Long-term		
1902	$ 230	$ 9	$ 221	n.a.	n.a.
1922	1,131	30	1,101	n.a.	n.a.
1932	2,832	235	2,597	n.a.	n.a.
1942	3,257	161	3,096	$ 533	$ 2,563
1952	6,874	235	6,640	1,020	5,620
1960	18,543	415	18,128	2,533	15,595
1962	22,023	411	21,612	2,967	18,645
1964	25,041	641	24,401	3,479	20,922
1966	29,564	1,060	28,504	4,016	24,488
1968	35,666	2,045	33,622	4,256	29,366
1970	42,008	3,104	38,903	4,425	34,478
1972	54,453	3,912	50,542	5,309	45,233
1973	59,375	3,674	55,701	6,377	49,324
1974	65,296	3,599	61,697	7,850	53,847
1975	72,127	4,580	67,548	9,160	58,388
1976	84,825	6,011	78,814	15,880	62,934
1977	91,640	3,016	88,624	19,600	69,023
1978	102,569	2,897	99,671	27,582	72,089
1979	111,740	2,291	109,449	28,111	81,338
1980	121,958	2,137	119,821	40,011	79,810
1981	134,487	2,325	132,521	50,983	81,538
1982	147,470	3,768	143,702	56,655	87,047
1983	167,290	2,595	164,695	69,915	94,779
1984	186,377	3,169	183,208	81,527	101,681
1985	211,904	2,792	209,112	98,764	110,348

Source: Department of Commerce, Bureau of the Census.

E51. State Gross Long-Term Debt by Character

End of Selected Fiscal Years 1942-1985

($Millions)

		Full Faith and Credit		Nonguaranteed	
Year	Total	Amount	Percent of Total	Amount	Percent of Total
1942	$ 3,096	$ 2,641	85.3	$ 455	14.7
1952	6,640	4,926	74.2	1,714	25.8
1960	18,128	8,912	49.2	9,216	50.8
1962	21,612	10,313	47.7	11,300	52.3
1964	24,401	11,147	45.7	13,254	54.3
1966	28,504	12,709	44.6	15,795	55.4
1968	33,622	14,698	43.7	18,923	56.3
1970	38,903	17,736	45.6	21,167	54.4
1972	50,542	25,228	49.9	25,314	50.1
1973	55,701	28,443	51.1	27,258	48.9
1974	61,697	30,855	50.0	30,842	50.0
1975	67,548	33,736	49.9	33,812	50.1
1976	78,814	38,842	49.3	39,972	50.7
1977	88,624	43,010	48.5	45,613	51.5
1978	99,671	46,316	46.5	53,356	53.5
1979	109,449	48,286	44.1	61,163	55.9
1980	119,821	49,364	41.2	70,457	58.8
1981	132,521	52,582	39.7	79,940	60.3
1982	143,702	51,507	35.8	92,195	64.2
1983	164,695	55,079	33.4	109,617	66.6
1984	183,208	57,349	31.3	125,859	68.7
1985	209,112	60,432	28.9	148,680	71.1

Source: Department of Commerce, Bureau of the Census.

E52. State Gross Long-Term Debt by Function and State

End of Fiscal Year 1985

($Thousands)

State	Total	Highways		Education			Veterans' Bonuses	Hospitals	Other and Unallocable[a]
		Toll Facilities	Other Highways	State Institutions of Higher Learning	Local Schools	Other Education			
Total	$ 209,111,998	$ 4,879,700	$ 9,533,459	$ 24,678,845	$ 4,200,090	$ 2,502,511	$ 263,337	$ 19,394,142	$ 143,659,914
Alabama	3,232,419	-	503,390	197,838	-	507,880	-	4,245	2,019,066
Alaska	5,692,101	-	4,825	20,027	-	-	-	12,347	5,654,902
Arizona	683,889	-	196,010	194,557	-	-	-	262,847	30,475
Arkansas	824,708	-	-	156,385	-	2,550	-	-	665,773
California	16,053,648	112,105	-	1,318,208	943,325	-	-	1,756,648	11,923,362[b]
Colorado	1,520,003	-	-	385,915	-	-	-	231,395	902,693
Connecticut	6,355,503	42,475	506,000	222,959	237,385	-	-	293,927	5,052,757[b]
Delaware	1,822,542	140,960	187,493	120,861	77,476	-	1,202	201,306	1,093,244
Florida	5,014,414	975,453	217,859	411,477	-	1,309,735	-	-	2,099,890
Georgia	2,157,591	-	101,294	235,354	114,375	-	-	18,450	1,688,118
Hawaii	2,642,069	-	-	6,317	-	-	-	-	2,635,752
Idaho	629,247	-	-	45,863	-	-	-	157,005	426,379
Illinois	9,603,883	225,530	-	875,354	-	226,800	-	1,956,348	6,319,851[b]
Indiana	1,624,038	276,443	-	668,650	-	21,558	-	37,100	620,287
Iowa	873,141	3,359	-	398,771	-	-	-	-	471,011
Kansas	318,860	100,650	154,805	56,575	-	-	-	-	6,830
Kentucky	3,633,273	341,924	767,330	740,394	95,701	7,355	35,710	244,824	1,400,035
Louisiana	8,094,513	-	184,147	518,272	149,425	-	6,370	714,224	6,522,075[b]
Maine	1,223,850	6,560	92,125	46,708	5,573	-	-	187,715	885,169
Maryland	5,065,824	115,495	-	129,741	916,590	157,520	-	479,336	3,267,142
Massachusetts	9,760,161	231,245	638,473	1,529,420	-	-	150	1,688,611	5,672,262[b]
Michigan	5,871,780	12,795	409,905	863,126	-	26,700	65,000	1,746,441	2,747,813
Minnesota	3,502,627	-	111,040	783,093	35,385	8,700	27,000	-	2,537,409
Mississippi	1,006,930	-	289,297	39,347	61,350	73,686	-	-	543,250
Missouri	3,249,249	-	-	325,741	-	-	-	564,620	2,358,888

Continued

E52. State Gross Long-Term Debt by Function and State (continued)

End of Fiscal Year 1985

($Thousands)

State	Total	Highways		Education			Veterans' Bonuses	Hospitals	Other and Unallocable[a]
		Toll Facilities	Other Highways	State Institutions of Higher Learning	Local Schools	Other Education			
Montana	$ 744,503	-	$ 69,045	$ 53,370	-	-	-	-	$ 622,088
Nebraska	1,025,253	-	5,000	46,707	-	$ 48,900	-	$ 60,000	864,646
Nevada	1,108,394	-	10,000	66,201	-	-	-	-	1,032,193
New Hampshire	1,979,239	$ 85,600	30,150	219,183	-	-	-	178,270	1,466,036
New Jersey	13,364,752	807,230	728,380	543,602	-	-	-	2,089,095	9,196,445[b]
New Mexico	1,274,686	-	-	178,486	-	6,225	-	18,850	1,071,125
New York	31,748,551	443,509	521,000	5,025,897	-	-	-	3,968,688	21,789,457b[b]
North Carolina	2,145,810	-	272,500	240,478	$ 146,000	-	-	394,421	1,092,411
North Dakota	585,091	-	-	231,645	-	-	$ 3,650	-	349,796
Ohio	8,095,449	4,810	418,935	1,604,570	690,340	-	75,000	952,488	4,349,306b[b]
Oklahoma	3,576,685	189,365	-	208,592	-	-	-	147,605	3,031,123
Oregon	6,275,048	8,000	29,000	172,813	310,360	-	-	-	5,754,875b[b]
Pennsylvania	7,253,914	69,750	1,721,165	739,539	5,345	-	44,055	-	4,674,060b[b]
Rhode Island	2,637,766	50,790	14,755	150,728	31,650	-	5,200	143,719	2,240,924
South Carolina	3,383,308	-	31,500	257,895	-	-	-	-	3,093,913
South Dakota	1,086,446	-	-	20,250	-	-	-	191,920	874,276
Tennessee	1,755,419	-	84,490	326,327	-	84,793	-	5,210	1,254,599
Texas	5,192,530	278,690	-	2,085,537	-	-	-	79,075	2,749,228
Utah	1,333,302	-	37,440	231,313	-	-	-	-	1,064,549
Vermont	887,298	-	64,971	58,905	-	20,109	-	71,851	671,462
Virginia	3,314,806	123,543	-	886,217	198,670	-	-	-	2,106,376
Washington	3,029,232	115,205	539,995	532,470	51,140	-	-	400,982	1,389,440
West Virginia	1,628,348	118,214	591,140	118,027	130,000	-	-	-	670,967
Wisconsin	4,473,094	-	-	337,585	-	-	-	134,579	4,000,930
Wyoming	756,811	-	-	51,555	-	-	-	-	705,256

[a] Includes utility debt of $8,616,507 thousand, housing and community development debt of $6,481,061 thousand, sewerage debt of $2,740,949 thousand, parks and recreation debt of $1,881,976 thousand, water transport and terminals debt of $1,268,833, and air transportation debt of $662,870.

[b] Includes debt of Veterans' Farm and Home Building and Housing Finance Agency in California; Housing Finance Agency and Development Authority in Connecticut; miscellaneous capital development, transportation bonds in Illinios; Housing Finance Agency and Public Facilities Authority in Louisiana; Housing Finance Agency and miscellaneous capital development in Massachusetts; Economic Development Authority and Housing Finance Authority in New Jersey; Municipal Assistance Corporation, State Mortgage Agency and Urban Development Corporation in New York; Air Quality Development Authority and Department of Development Authority in Ohio; Veterans' Welfare Bonds in Oregon; miscellaneous development and Housing Finance Agency in Pennsylvania.

Source: Department of Commerce, Bureau of the Census.

E53. State Long-Term Debt by Character and State

End of Fiscal Year 1985

(Dollar Figures in Thousands)

State	Gross Long-term Debt	Full Faith and Credit		Nonguaranteed	
		Total[a]	General Obligation	Amount	Percent of Total
Total	$ 209,111,998	$ 60,431,886	$ 54,466,322	$ 148,680,112	71.1%
Alabama	3,232,419	691,470	691,470	2,540,949	78.6
Alaska	5,692,101	1,929,813	1,929,813	3,762,288	66.1
Arizona	683,889	-	-	683,889	100.0
Arkansas	824,708	-	-	824,708	100.0
California	16,053,648	4,779,496	3,349,644	11,274,152	70.2
Colorado	1,520,003	-	-	1,520,003	100.0
Connecticut	6,355,503	2,280,335	1,788,310	4,075,168	64.1
Delaware	1,822,542	561,710	561,710	1,260,832	69.2
Florida	5,014,414	1,565,576	1,400,776	3,448,838	68.8
Georgia	2,157,591	1,233,226	1,233,226	924,365	42.8
Hawaii	2,642,069	1,697,636	1,697,636	944,433	35.8
Idaho	629,247	220	220	629,027	99.9
Illinois	9,603,883	3,487,000	3,487,000	6,116,883	63.7
Indiana	1,624,038	-	-	1,624,038	100.0
Iowa	873,141	-	-	873,141	100.0
Kansas	318,860	-	-	318,860	100.0
Kentucky	3,633,273	186,260	186,260	3,447,013	94.9
Louisiana	8,094,513	2,946,372	2,946,372	5,148,141	63.6
Maine	1,223,850	285,934	285,934	937,916	76.6
Maryland	5,065,824	2,242,390	2,242,390	2,823,434	55.7
Massachusetts	9,760,161	3,556,674	3,218,113	6,203,487	63.6
Michigan	5,871,780	651,605	651,605	5,220,175	88.9
Minnesota	3,502,627	1,144,308	1,144,308	2,358,319	67.3
Mississippi	1,006,930	537,787	453,757	469,143	46.6
Missouri	3,249,249	315,515	315,515	2,933,734	90.3
Montana	744,503	100,835	100,835	643,668	86.5
Nebraska	1,025,253	-	-	1,025,253	100.0
Nevada	1,108,394	269,965	269,965	838,429	75.6
New Hampshire	1,979,239	415,805	281,600	1,563,434	79.0
New Jersey	13,364,752	2,435,760	2,435,760	10,928,992	81.8
New Mexico	1,274,686	23,951	5,101	1,250,735	98.1
New York	31,748,551	4,176,616	3,090,970	27,571,935	86.8
North Carolina	2,145,810	827,298	827,298	1,318,512	61.5
North Dakota	585,091	3,650	3,650	581,441	99.4
Ohio	8,095,449	2,621,980	811,640	5,473,469	67.6
Oklahoma	3,576,685	106,655	106,655	3,470,030	97.0
Oregon	6,275,048	5,535,043	5,535,043	740,005	11.8
Pennsylvania	7,253,914	4,120,475	4,120,475	3,133,439	43.2
Rhode Island	2,637,766	298,345	259,950	2,339,421	88.7
South Carolina	3,383,308	626,833	595,213	2,756,475	81.5
South Dakota	1,086,446	-	-	1,086,446	100.0
Tennessee	1,755,419	610,897	610,897	1,144,522	65.2
Texas	5,192,530	1,713,683	1,713,683	3,478,874	67.0
Utah	1,333,302	229,715	229,715	1,103,587	82.8
Vermont	887,298	269,696	269,696	617,602	69.6
Virginia	3,314,806	423,087	85,847	2,891,719	87.2
Washington	3,029,232	2,494,595	2,494,595	534,637	17.7
West Virginia	1,628,348	721,140	721,140	907,208	55.7
Wisconsin	4,473,094	2,312,535	2,312,535	2,160,559	48.3
Wyoming	756,811	-	-	756,811	100.0

[a] Total includes general obligation debt plus $5,965,564 thousand payable initially from specified nontax revenue.

Source: Department of Commerce, Bureau of the Census. Percentage computations by Tax Foundation.

E54. Total and Per Capita Gross Debt and Net Long-Term Debt by State[a]

End of Selected Fiscal Years 1960-1985

State	Gross Debt: Total in Millions 1960	1970	1985	Per Capita 1985	Net Long-Term Debt 1985: Total in Millions	Per Capita
Total	$ 18,543.1	$ 42,007.7	$ 211,903.7	$ 890	$ 110,348.1	$ 463
Alabama	241.0	742.9	3,329.9	806	2,125.8	529
Alaska	2.9	222.3	5,692.9	10,925	1,625.1	3,119
Arizona	12.4	90.9	683.9	215	281.2	88
Arkansas	105.9	100.8	824.7	350	135.2	57
California	2,087.9	5,334.5	16,056.5	609	8,641.3	328
Colorado	70.5	124.4	1,520.5	471	108.9	34
Connecticut	902.5	1,919.5	6,369.2	2,013	4,095.7	1,290
Delaware	219.6	420.9	1,831.5	2,945	1,452.9	2,336
Florida	282.8	891.0	5,014.5	441	2,734.7	241
Georgia	295.3	870.2	2,157.6	361	1,548.3	259
Hawaii	195.7	528.2	2,709.6	2,571	2,071.2	1,965
Idaho	7.0	33.1	629.2	626	141.4	141
Illinois	675.6	1,305.9	9,787.2	848	5,380.5	466
Indiana	408.5	583.8	1,730.3	315	785.4	143
Iowa	53.9	98.0	1,325.5	460	262.4	91
Kansas	202.3	223.6	318.9	130	260.2	106
Kentucky	147.0	1,224.1	3,633.3	975	2,381.0	639
Louisiana	354.7	865.0	8,094.7	1,806	4,991.9	1,114
Maine	136.2	232.3	1,224.6	1,052	261.2	224
Maryland	584.1	1,145.9	5,091.1	1,159	2,726.9	621
Massachusetts	1,289.9	1,861.8	10,101.0	1,735	4,475.8	769
Michigan	775.7	958.5	5,903.9	650	2,164.5	238
Minnesota	228.6	462.5	3,502.6	835	1,271.0	303
Mississippi	180.6	455.2	1,006.9	385	569.6	218
Missouri	85.4	141.9	3,319.4	660	1,288.4	256
Montana	49.0	91.8	744.5	901	157.2	190
Nebraska	13.1	73.5	1,028.1	640	171.8	107
Nevada	4.0	34.1	1,108.5	1,184	469.2	501
New Hampshire	92.1	157.9	1,979.2	1,983	1,322.5	1,325
New Jersey	914.9	1,762.8	13,364.8	1,767	8,460.9	1,119
New Mexico	50.7	120.7	1,277.5	881	288.8	199
New York	2,902.1	7,387.8	32,355.2	1,819	17,325.3	974
North Carolina	276.3	541.6	2,156.6	345	1,365.6	218
North Dakota	14.6	37.3	585.9	855	55.2	81
Ohio	910.8	1,631.9	8,204.1	764	6,426.6	598
Oklahoma	193.4	739.6	3,581.4	1,085	1,526.5	462
Oregon	281.2	689.7	6,605.0	2,458	593.5	221
Pennsylvania	1,446.7	3,220.4	7,289.2	615	5,604.4	473
Rhode Island	96.4	373.2	2,814.1	2,907	1,188.2	1,227
South Carolina	271.6	350.5	3,402.9	1,017	2,234.9	668
South Dakota	6.3	29.9	1,086.4	1,535	31.7	45
Tennessee	123.6	416.2	1,913.4	402	764.8	161
Texas	324.8	1,013.1	5,192.5	317	2,826.1	173
Utah	14.5	103.1	1,333.3	811	308.7	188
Vermont	42.1	220.6	887.4	1,659	340.6	637
Virginia	188.2	323.2	3,316.9	581	641.8	112
Washington	420.3	719.7	3,029.9	687	2,564.8	582
West Virginia	296.7	554.6	1,628.3	841	910.6	470
Wisconsin	55.0	536.2	4,473.1	937	2,943.7	616
Wyoming	8.7	51.1	756.8	1,487	44.0	86

[a] Gross debt includes short- and long-term debt (see amounts in Table E50).

Source: Department of Commerce, Bureau of the Census.

Section F
Local Governments

- Summary Data
- Expenditures
- Revenue and Taxation
- Debt
- Education

F1. Local Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1985

($Millions)

	Expenditures			Revenue			
Year	Total	Direct	Payments to State Governments[a]	Total	From Own Sources	Intergovernmental[b]	Gross Debt
1902	$ 959	$ 959	-	$ 914	$ 858	$ 56	$ 1,877
1913	1,960	1,960	-	1,755	1,658	97	4,035
1922	4,567	4,567	-	4,148	3,827	321	8,978
1927	6,359	6,359	-	6,333	5,728	605	12,910
1932	6,375	6,375	-	6,192	5,381	811	16,373
1934	5,699	5,699	-	6,363	4,962	1,401	15,681
1936	6,056	6,756	-	6,793	5,147	1,646	16,061
1938	6,906	6,906	-	7,329	5,646	1,683	16,093
1940	7,685	7,685	-	7,724	5,792	1,932	16,693
1942	7,351	7,351	-	8,114	6,278	1,836	16,080
1944	7,180	7,180	-	8,535	6,665	1,870	14,703
1946	9,093	9,093	-	9,561	7,416	2,145	13,564
1948	13,363	13,363	-	13,167	9,666	3,501	14,980
1950	17,041	17,041	-	16,101	11,673	4,428	18,830
1952	20,229	20,073	$ 156	19,398	14,117	5,281	23,226
1954	23,814	23,599	215	22,402	16,468	5,933	29,331
1956	28,273	28,004	269	26,352	19,453	6,899	35,978
1957	31,057	30,757	300	29,021	21,357	7,664	39,301
1958	34,023	33,721	302	31,348	22,970	8,378	42,793
1959	36,341	36,136	205	33,572	24,684	8,888	47,180
1960	39,056	38,847	209	37,324	27,209	10,114	51,412
1961	42,641	42,445	196	40,483	29,579	10,904	55,030
1962	45,279	45,053	226	43,147	31,506	11,642	59,255
1963	47,237	47,002	235	45,586	32,995	12,591	61,881
1964	51,199	50,964	235	49,578	35,749	13,829	67,181
1965	55,482	55,221	262	53,408	38,242	15,165	72,478
1966	60,994	60,711	283	59,268	41,499	17,769	77,487
1967	66,648	66,274	374	64,608	44,419	20,188	81,185
1968	72,357	71,930	427	70,171	47,875	22,295	85,492
1969	82,698	82,152	546	79,274	53,192	26,082	93,995
1970	92,522	91,889	633	89,082	59,557	29,525	101,563
1971	105,167	104,566	601	100,993	66,521	34,473	111,034
1972	118,568	118,001	567	114,791	75,097	39,694	120,705
1973	128,254	127,452	802	129,119	81,253	47,866	129,110
1974	140,387	139,498	889	143,132	88,391	54,741	141,320
1975	162,614	161,336	1,278	159,726	97,772	61,954	147,798
1976	181,802	179,980	1,822	178,338	108,592	69,746	155,707
1977	196,307	194,403	1,904	196,458	119,626	76,831	169,458
1978	211,081	208,768	2,313	214,518	130,464	84,053	177,864
1979	233,323	231,684	1,639	234,630	139,853	94,777	192,363
1980	260,777	259,019	1,757	258,298	155,873	102,425	213,645
1981	288,571	286,827	1,744	287,834	176,391	111,443	229,045
1982	313,365	311,409	1,957	315,322	198,703	116,619	257,109
1983	335,098	332,093	3,005	337,921	218,522	119,399	287,211
1984	359,378	355,781	3,597	366,156	239,425	126,732	318,653
1985	390,961	386,931	4,030	402,544	264,461	138,083	356,539

---

[a] Amounts prior to 1952 are minor and not segregable from direct expenditures.
[b] Largely shared taxes and fiscal aids from state governments.
Source: Department of Commerce, Bureau of the Census.

F2. Per Capita Amounts of Selected City Finance Items by Population-Size Groups

Fiscal Year 1985[a]

Item	All Municipalities	Population Size[b]						
		1,000,000 or More	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less Than 50,000
Revenue, total	$ 1,006	$ 2,256	$ 1,474	$ 1,126	$ 1,145	$ 966	$ 773	$ 640
General revenue, total	781	1,814	1,167	900	936	739	624	465
Intergovernmental revenue	244	661	406	234	308	224	166	129
From state government	157	504	213	120	204	138	105	78
From Federal government	70	139	168	95	82	67	51	35
From local government	17	17	26	18	22	18	10	16
Own-source general revenue	537	1,153	761	666	628	516	458	336
Taxes	325	858	470	362	330	302	271	174
Property	160	327	223	147	168	182	163	101
General sales	58	140	83	86	55	52	53	32
Selective sales	36	97	53	53	47	34	24	18
Income	45	235	74	39	33	12	11	9
Other	25	59	38	35	28	22	20	14
Current charges	113	176	148	150	154	118	102	83
Miscellaneous general revenue	100	120	144	155	144	95	85	80
Utility and liquor store revenue	181	225	229	172	175	202	132	171
Employee-retirement revenue	45	217	75	54	34	24	17	5
Expenditures, total	954	2,050	1,416	1,063	1,142	934	753	614
General expenditures, total	720	1,612	1,047	822	904	705	601	436
Education	78	248	114	57	164	104	62	23
Highways	59	63	69	62	59	61	58	56
Public welfare	39	249	65	6	16	12	4	2
Hospitals	34	106	51	24	24	20	24	21
Health	11	34	31	13	12	7	5	3
Police protection	86	151	118	103	90	86	79	62
Fire protection	46	65	61	64	62	61	53	30
Sewerage	52	57	71	65	51	51	46	47
Sanitation other than sewerage	26	49	31	33	38	25	21	19
Parks and recreation	34	36	54	57	59	40	37	22
Housing and urban development	35	101	56	50	47	33	29	12
Libraries	9	17	12	10	13	11	9	6
Financial administration	18	19	25	21	22	16	15	18
General control	23	33	37	25	26	22	21	19
General public buildings	10	17	16	12	10	11	10	7
Interest on general debt	47	68	75	60	64	44	40	30
All other	113	299	161	140	127	101	88	59
Utility and liquor store expenditure	201	277	304	201	217	214	140	176
Employee-retirement expenditure	33	161	65	40	20	16	12	3
Exhibit: Expenditure for salaries and wages	328	781	489	364	393	335	272	184
Gross debt outstanding, total	981	1,366	1,491	1,447	1,658	939	844	711
Long-term	945	1,279	1,431	1,411	1,602	911	813	691
Full faith and credit	334	561	605	400	557	274	249	233
Nonguaranteed	611	718	827	1,011	1,045	637	564	458
Short-term	36	87	60	36	55	28	31	19
Utility debt only	210	338	396	257	290	236	139	143
Cash and security holdings	909	2,584	1,495	1,299	951	809	655	397
Exhibit: City contribution to own retirement systems	33	163	66	37	23	17	12	3

[a] For coverage of fiscal years, see Introductory Notes to Tables.

[b] Population as of 1982.

Source: Department of Commerce, Bureau of the Census.

F3. Local Direct Expenditures by Character and Payments to State Governments

Selected Fiscal Years 1902-1985[a]

($Millions)

Year	Total	Direct Expenditures						Payments to State Governments[f]
		Total[b]	Current Operation	Capital Outlay[c]	Assistance and Subsidies	Interest[d]	Insurance Trust[e]	
1902	$ 959	$ 959	$ 682	$ 203	$ 5	$ 69	-	-
1913	1,960	1,960	1,287	500	7	159	$ 8	-
1922	4,567	4,567	2,915	1,216	30	385	21	-
1927	6,359	6,359	3,828	1,864	50	579	38	-
1932	6,375	6,375	4,197	1,090	305	726	57	-
1942	7,351	7,351	5,230	835	590	584	122	-
1950	17,041	17,041	11,498	3,810	1,027	504	202	-
1952	20,229	20,073	13,360	4,778	1,070	580	258	$156
1954	23,814	23,599	15,622	5,778	1,148	723	327	215
1956	28,273	28,004	18,771	6,843	1,089	910	392	269
1958	34,023	33,721	22,701	8,040	1,346	1,141	490	302
1960	39,056	38,847	26,785	8,497	1,503	1,492	575	209
1962	45,279	45,053	31,446	9,577	1,590	1,789	651	226
1964	51,199	50,964	36,197	10,267	1,709	2,061	730	235
1966	60,994	60,711	43,357	12,137	2,014	2,374	830	283
1968	72,357	71,930	51,932	13,521	2,689	2,761	1,027	427
1970	92,522	91,889	66,943	16,355	3,703	3,624	1,263	633
1971	105,167	104,566	75,983	18,402	4,573	4,142	1,466	601
1972	118,568	118,001	87,033	19,344	5,212	4,811	1,599	567
1973	128,254	127,452	94,266	20,595	5,290	5,394	1,907	802
1974	140,387	139,498	104,007	22,667	4,769	5,977	2,077	889
1975	162,614	161,336	120,183	27,517	4,473	6,815	2,350	1,278
1976	181,802	179,980	136,212	28,522	5,205	7,542	2,499	1,822
1977	196,307	194,403	149,967	28,190	5,522	8,001	2,723	1,904
1978	211,081	208,768	163,070	28,705	5,413	8,551	3,031	2,313
1979	233,323	231,684	179,633	34,072	5,170	9,415	3,394	1,639
1980	260,777	259,019	199,680	39,568	5,404	10,552	3,815	1,757
1981	288,571	286,827	220,829	43,311	5,971	12,354	4,361	1,744
1982	313,365	311,409	241,905	43,336	6,468	14,920	4,779	1,957
1983	335,098	332,093	258,026	44,633	6,809	17,470	5,154	3,005
1984	359,378	355,781	276,730	45,166	7,308	20,701	5,876	3,597
1985	390,961	386,931	300,333	49,273	7,865	23,209	6,251	4,030

[a] Data by state for 1985 appear in Table F6.

[b] Includes utility and liquor store expenditures. Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

[c] Capital outlay data are gross; i.e., no allowance has been made for depreciation or repair.

[d] Includes payments on general and utility debt.

[e] Benefit payments and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs comprise this category of expenditure.

[f] Amounts prior to 1952 are minor and not segregable from direct expenditures.

Source: Department of Commerce, Bureau of the Census.

F4. Local Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1985[a]

($Millions)

Year	Total	General								Utility	Liquor Stores	Insurance Trust
		Total	Education[b]	Highways	Public Welfare	Health and Hospitals	Police and Fire	General Control[c]	Other[d]			
1902	$ 959	$ 879	$ 238	$ 171	$ 27	$ 28	$ 90	$ 118	$ 207	$ 80	-	-
1913	1,960	1,757	522	393	38	55	164	173	424	186	-	$ 7
1922	4,567	4,187	1,541	991	81	133	344	244	853	359	-	21
1927	6,359	5,830	2,017	1,295	111	185	486	316	1,440	491	-	38
1932	6,375	5,800	2,033	898	370	241	513	356	1,389	518	-	57
1934	5,699	5,172	1,603	771	526	295	465	324	1,268	457	$ 1	69
1936	6,056	5,421	1,880	671	405	246	500	370	1,349	553	5	77
1938	6,906	6,181	2,144	835	616	283	560	396	1,347	636	8	81
1940	7,685	6,499	2,263	780	629	309	566	410	1,542	1,090	10	86
1942	7,351	6,421	2,195	700	702	292	590	414	1,528	804	14	112
1944	7,180	6,197	2,304	660	556	325	624	437	1,291	822	33	128
1946	9,093	7,875	2,838	1,059	729	394	728	511	1,616	1,014	56	148
1948	13,363	11,498	4,298	1,526	1,137	566	985	614	2,372	1,612	76	177
1950	17,041	14,754	5,819	1,745	1,374	801	1,179	724	3,112	2,005	80	202
1952	20,073	17,444	6,824	2,094	1,378	1,053	1,419	832	3,844	2,246	98	285
1954	23,599	20,593	8,842	2,272	1,512	1,133	1,653	956	4,225	2,577	102	327
1956	28,004	24,392	11,082	2,586	1,536	1,302	1,909	1,083	4,894	3,119	101	392
1958	33,721	29,403	13,192	3,060	1,874	1,704	2,269	1,274	6,030	3,720	104	492
1960	38,847	34,092	15,323	3,358	2,183	1,898	2,607	1,459	7,264	4,066	115	570
1962	45,053	39,831	17,946	3,722	2,575	2,181	2,978	1,574	8,855	4,445	126	651
1964	50,964	45,027	20,822	3,814	2,970	2,446	3,273	1,697	10,004	5,067	140	730
1966	60,711	53,680	25,715	4,146	3,620	2,944	3,767	1,950	11,540	6,042	159	830
1968	71,930	63,966	30,200	4,663	4,735	3,715	4,517	2,337	13,799	6,721	216	1,027
1970	91,889	82,582	38,938	5,383	6,477	4,880	5,830	2,961	18,113	7,820	223	1,263
1971	104,566	94,196	43,613	5,792	7,708	5,806	6,733	3,349	21,195	8,675	230	1,466
1972	118,001	106,499	48,661	6,274	8,869	7,014	7,685	3,786	24,210	9,715	188	1,599
1973	127,452	114,093	51,431	6,543	9,435	7,338	8,567	4,202	26,577	11,204	248	1,907
1974	139,498	124,668	56,085	7,310	9,576	8,451	9,181	4,737	29,328	12,487	265	2,077
1975	161,336	143,421	64,956	8,270	9,733	9,877	10,734	5,435	34,416	15,276	290	2,350
1976	179,980	159,720	71,670	9,047	11,278	10,836	12,017	6,133	38,739	17,451	310	2,499
1977	194,403	170,938	75,707	9,205	11,883	11,830	13,288	6,764	42,261	20,463	279	2,723
1978	208,768	182,995	81,181	9,951	11,950	12,632	14,425	7,595	45,261	22,416	326	3,031
1979	231,684	201,470	87,931	11,361	11,676	14,432	15,530	8,512	52,028	26,473	348	3,394
1980	259,019	223,621	97,960	12,650	12,310	16,507	17,151	9,303	57,740	31,198	385	3,815
1981	286,827	245,102	106,121	13,915	13,667	18,073	19,013	10,208	64,105	36,943	421	4,361
1982	311,408	264,355	111,982	14,417	14,704	21,483	21,141	11,400	69,208	41,840	434	4,779
1983	332,093	280,924	119,281	15,502	14,281	23,284	22,894	12,617	73,055	45,579	436	5,154
1984	355,781	301,974	127,535	16,266	15,588	24,852	24,671	13,591	79,471	47,504	427	5,876
1985	390,961	332,665	139,228	17,912	18,194	26,967	26,785	14,860	88,719	51,613	432	6,251

[a] Data by state for 1985 appear in Table F7.

[b] Principally elementary and secondary schools.

[c] Includes financial administration.

[d] Includes natural resources, sanitation, recreation, interest on general debt, housing and urban renewal, nonhighway transportation, correction, local libraries, general public buildings, and other general government.

Source: Department of Commerce, Bureau of the Census.

F5. Detail of Local Expenditures by Function and Unit of Government

Fiscal Years 1982 and 1985

($Millions)

Type and Function	1985 Total	1982 Total	1982 Unit of Government: County	Municipality	Township	School District	Special District
Total[a]	$ 390,961	$ 313,365	$ 67,107	$ 112,833	$ 10,137	$ 93,398	$ 34,821
Intergovernmental[a]	4,030	1,957	3,070	2,123	527	413	756
Direct	386,931	311,408	64,037	110,710	9,610	92,986	34,066
General	328,636	264,355	61,505	83,132	8,919	92,836	17,963
Education	139,019	111,982	8,703	9,760	2,450	91,009	60
Highways	17,854	14,417	5,709	6,874	1,591	-	243
Public welfare	16,888	14,704	10,106	4,488	110	-	-
Health	6,440	5,112	3,658	1,228	68	-	158
Hospitals	20,060	16,371	7,245	3,955	59	-	5,113
Police	17,843	14,115	3,481	9,859	775	-	-
Fire	8,917	7,026	637	5,422	448	-	519
Local parks and recreation	7,587	6,140	1,224	4,009	282	-	625
Natural resources	1,962	1,403	649	54	6	-	693
Sanitation and sewerage	17,070	14,581	1,965	9,248	780	-	2,589
Housing and urban renewal	9,339	8,096	444	4,641	50	-	2,961
Air transportation	3,271	2,518	490	1,426	10	-	593
Water transport and terminals	959	860	57	333	-	-	469
General control[b]	14,819	11,400	6,087	4,639	674	-	-
Interest on general debt	17,445	11,145	2,456	4,306	288	1,827	2,268
Other and unallocable[c]	29,163	24,485	8,594	12,890	1,328	-	1,672
Utility	51,613	41,840	1,577	23,637	628	-	15,998
Water supply system	14,228	11,334	944	7,521	346	-	2,523
Electric power system	23,299	18,634	49	11,185	276	-	7,123
Transit system	10,617	9,306	571	2,952	3	-	5,781
Gas supply system	3,468	2,566	13	1,979	4	-	571
Liquor stores[d]	432	434	184	250	-	-	-
Insurance trust	6,251	4,779	770	3,691	63	150	104
Employee retirement	6,184	4,679	770	99	63	150	104
Unemployment compensation	67	99	-	3,592	-	-	-

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.
[b] Includes financial administration.
[c] Includes libraries, social insurance administration, parking facilities, correction, protective inspection and regulation, and other and unallocable expenditures.
[d] Includes purchase of goods for resale.

Source: Department of Commerce, Bureau of the Census.

F6. Local Expenditures by Character and State

Fiscal Year 1985

($Millions)

State	Total	Direct								Local Payments to State Governments
		Total*	Current Operation			Assistance and Subsidies	Capital Outlay	Interest on General Debt	Insurance Trust	
			Total	Salaries and Wages	Other					
Total	$ 390,910.3	$ 386,880.7	$ 300,283.0	$ 166,249.9	$ 134,033.1	$ 7,865.5	$ 49,273.1	$ 17,444.5	$ 6,250.5	$ 4,029.5
Alabama	4,774.4	4,771.7	3,874.8	2,068.5	1,306.3	.6	583.1	254.5	23.9	2.7
Alaska	2,257.7	2,255.6	1,255.4	709.5	545.9	-	731.4	224.3	2.8	2.0
Arizona	6,220.5	6,159.7	3,971.5	2,275.0	1,696.5	-	1,444.2	478.5	16.6	60.8
Arkansas	2,326.3	2,325.7	1,820.7	1,058.5	762.2	b	343.1	138.2	5.7	.7
California	53,439.0	53,102.0	40,367.8	23,240.4	17,127.4	3,575.7	5,768.2	1,514.5	1,332.4	337.0
Colorado	6,154.8	6,153.6	4,226.2	2,423.3	1,802.9	159.7	1,228.2	349.0	45.6	1.2
Connecticut	4,067.4	4,066.3	3,427.7	1,851.8	1,575.9	33.3	397.4	121.1	62.4	1.1
Delaware	758.9	758.9	638.7	324.0	314.7	-	70.2	40.2	6.6	-
Florida	18,572.4	18,557.6	13,941.1	7,300.5	6,640.6	-	3,161.2	977.8	110.1	14.8
Georgia	9,187.3	9,174.3	6,928.9	3,748.0	3,180.9	-	1,585.2	297.9	78.1	12.9
Hawaii	683.3	683.3	554.8	260.5	294.3	-	106.6	19.4	-	-
Idaho	1,077.9	1,074.8	911.4	544.1	367.3	.2	132.3	26.4	.6	3.1
Illinois	16,876.0	16,861.3	13,631.3	8,305.0	5,326.3	.6	1,961.0	755.6	445.6	14.7
Indiana	6,936.1	6,926.0	5,750.9	3,178.8	2,572.1	175.7	616.4	304.6	46.8	10.1
Iowa	4,338.5	4,293.5	3,521.6	1,801.6	1,720.0	.5	557.3	153.7	19.6	44.9
Kansas	3,841.8	3,841.7	2,969.1	1,567.7	1,401.4	-	468.1	360.0	11.5	-
Kentucky	3,537.4	3,535.3	2,817.4	1,524.4	1,293.0	2.2	337.4	305.7	14.3	2.1
Louisiana	6,033.7	5,988.5	4,697.1	2,625.9	2,071.2	.5	768.4	438.2	43.4	45.2
Maine	1,172.4	1,171.0	991.3	563.7	427.6	.2	124.5	48.9	-	1.3
Maryland	6,105.5	6,078.5	4,657.5	2,962.8	1,694.7	-	886.6	396.4	91.7	26.9
Massachusetts	9,379.8	9,165.6	7,170.2	4,175.4	2,994.8	1.8	1,138.5	197.4	467.1	214.2
Michigan	14,574.6	14,508.0	12,491.0	6,776.6	5,714.4	6.1	1,110.0	469.7	340.5	66.4
Minnesota	8,493.5	8,425.8	6,194.3	3,367.2	2,827.1	380.8	1,122.1	545.7	101.8	67.7
Mississippi	2,925.5	2,923.9	2,515.0	1,286.7	1,228.3	.1	298.0	92.6	7.0	1.6
Missouri	5,965.7	5,962.9	4,988.3	2,869.3	2,119.0	.2	678.4	180.1	66.5	2.8
Montana	1,197.1	1,186.6	938.6	531.0	407.6	.2	163.2	79.6	.2	10.5

Continued

F6. Local Expenditures by Character and State (continued)

Fiscal Year 1985

($Millions)

	Direct									Local Payments to State Governments
			Current Operation							
State	Total	Total[a]	Total	Salaries and Wages	Other	Assistance and Subsidies	Capital Outlay	Interest on General Debt	Insurance Trust	
Nebraska	3,635.5	3,608.7	2,861.5	1,181.2	1,680.3	-	435.3	81.9	22.3	26.9
Nevada	1,620.1	1,619.9	1,213.5	729.8	483.7	.3	293.8	103.6	-	.2
New Hampshire	1,017.6	999.4	862.6	450.8	411.8	2.3	96.4	34.8	.4	18.2
New Jersey	11,807.3	11,670.7	9,697.1	5,517.4	4,179.7	536.8	884.9	506.6	18.4	136.6
New Mexico	2,082.0	2,069.5	1,493.9	839.4	654.5	-	361.5	165.7	[b]	12.5
New York	46,850.2	44,523.9	34,155.2	18,137.9	16,017.3	2,515.0	4,108.7	1,670.8	1,869.0	2,326.3
North Carolina	8,524.4	8,431.1	6,677.5	3,450.1	3,227.4	-	1,091.0	290.7	3.0	93.3
North Dakota	853.9	843.5	664.1	367.3	296.8	.6	135.1	40.3	1.9	10.3
Ohio	15,009.0	14,948.4	12,679.4	7,090.1	5,589.3	208.2	1,434.0	525.7	27.5	60.7
Oklahoma	4,143.3	4,140.7	3,138.0	1,856.6	1,281.4	[b]	728.2	225.1	8.4	2.6
Oregon	4,383.7	4,372.1	3,626.5	1,897.4	1,729.1	-	532.6	143.7	20.5	11.6
Pennsylvania	16,133.7	15,943.1	12,801.3	6,968.4	5,832.9	.2	1,572.4	1,184.8	271.9	190.6
Rhode Island	1,031.8	1,022.8	873.3	501.0	372.3	18.1	70.5	36.3	22.6	9.0
South Carolina	3,312.6	3,297.8	2,740.3	1,612.6	1,127.7	-	376.8	157.6	2.0	14.8
South Dakota	966.0	961.2	687.4	355.5	331.9	-	247.9	16.5	1.6	4.8
Tennessee	7,554.1	7,538.1	6,324.1	2,437.2	3,886.9	.4	730.4	306.4	89.7	16.1
Texas	26,071.3	26,063.6	18,756.5	11,305.4	7,451.1	1.0	4,637.8	1,808.7	125.7	7.8
Utah	3,641.8	3,630.6	1,672.5	929.6	742.9	-	1,369.1	124.4	-	11.3
Vermont	568.8	568.6	470.7	227.2	243.5	-	70.1	13.8	.9	.2
Virginia	6,999.5	6,981.2	5,748.7	3,367.4	2,381.3	58.1	777.1	277.8	62.8	18.3
Washington	8,773.4	8,684.6	6,156.1	3,260.5	2,895.6	.2	1,570.8	244.1	57.9	88.8
West Virginia	1,959.1	1,958.6	1,631.2	1,024.1	607.1	-	166.2	146.9	6.0	.5
Wisconsin	7,894.7	7,872.0	6,474.3	3,510.9	2,963.4	80.0	959.5	278.5	61.4	22.7
Wyoming	1,387.8	1,387.5	983.2	538.4	444.8	-	303.5	94.3	.6	.3
District of Columbia	3,802.8	3,802.8	2,651.9	1,353.5	1,298.4	106.1	518.7	194.5	234.6	-

[a] Includes utility and liquor store expenditures, including payments on local utility debt.

[b] Less than $50 thousand.

Source: Department of Commerce, Bureau of the Census.

F7. Local Direct General Expenditures for Own Functions by State

Fiscal Year 1985

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Total	$ 328,585.5	$ 139,018.5	$ 17,854.3	$ 16,888.4	$ 26,500.2	$ 26,759.2	$ 14,818.9	$ 86,746.0
Alabama	3,827.5	1,600.9	257.7	14.3	592.0	282.0	148.8	931.8
Alaska	1,922.2	738.4	126.7	10.2	56.8	127.3	97.9	764.9
Arizona	4,886.8	1,966.1	399.4	110.6	210.1	407.7	271.6	1,521.3
Arkansas	2,102.0	1,156.3	132.3	6.0	204.8	128.2	85.8	388.6
California	44,830.6	16,082.7	1,745.2	4,831.4	4,218.9	4,093.7	2,611.1	11,247.6
Colorado	5,129.1	1,956.5	342.3	307.9	339.5	431.0	257.3	1,494.6
Connecticut	3,712.0	1,776.7	198.4	107.8	64.6	395.8	137.2	1,031.5
Delaware	659.3	367.0	37.3	.6	.4	45.2	29.4	179.4
Florida	15,291.0	5,955.7	652.7	129.0	1,716.7	1,475.5	758.9	4,602.5
Georgia	6,938.0	2,784.4	292.4	16.4	1,600.0	477.6	349.8	1,417.4
Hawaii	545.2	.3	49.8	5.5	5.1	131.4	57.0	296.1
Idaho	1,012.0	475.7	80.9	7.7	115.4	77.5	54.8	200.0
Illinois	14,606.0	6,388.2	892.4	252.1	739.3	1,505.3	723.7	4,105.0
Indiana	6,030.1	2,708.3	286.2	363.2	648.5	351.5	295.3	1,377.1
Iowa	3,847.6	1,766.5	426.5	82.5	354.7	229.5	165.8	822.1
Kansas	3,360.8	1,542.7	308.7	13.3	221.5	217.4	136.8	920.4
Kentucky	3,012.7	1,468.2	135.0	16.6	228.0	216.3	113.4	835.2
Louisiana	5,371.4	2,178.8	374.7	25.6	561.2	455.7	280.4	1,495.0
Maine	1,120.6	587.4	94.9	11.0	35.9	81.0	46.3	264.1
Maryland	5,683.1	2,550.9	397.8	16.8	97.9	520.8	207.4	1,891.5
Massachusetts	6,939.8	3,112.8	347.0	46.6	381.8	833.9	218.8	1,998.9
Michigan	13,070.9	6,112.2	864.5	225.4	1,189.3	1,047.7	668.4	2,963.4
Minnesota	7,354.5	2,753.5	660.1	791.6	493.3	389.2	349.9	1,916.9
Mississippi	2,605.3	1,155.4	232.2	13.2	525.4	141.6	113.2	424.3
Missouri	5,189.3	2,476.6	332.5	19.5	542.0	454.5	229.4	1,134.8
Montana	1,150.2	591.2	79.4	20.2	39.8	58.6	51.8	309.2
Nebraska	2,101.5	1,019.6	200.9	12.0	226.2	121.8	96.0	425.0

Continued

F7. Local Direct General Expenditures for Own Functions by State (continued)

Fiscal Year 1985

($Millions)

State	Total	Education	Highways	Public Welfare	Health and Hospitals	Police and Fire	Financial Administration[a]	Other[b]
Nevada	$ 1,540.7	$ 431.9	$ 75.8	$ 17.8	$ 192.9	$ 172.6	$ 96.7	$ 553.0
New Hampshire	965.1	469.6	76.2	51.2	5.3	89.6	38.6	234.6
New Jersey	11,339.3	5,222.5	466.8	810.4	382.1	942.2	506.8	3,008.5
New Mexico	1,904.8	948.4	107.0	7.6	62.2	146.6	82.2	550.8
New York	39,493.2	13,568.0	1,922.8	5,482.5	3,117.7	3,118.5	995.7	11,288.0
North Carolina	6,358.2	3,274.5	141.7	221.0	590.7	428.0	215.2	1,487.1
North Dakota	801.0	418.6	103.1	19.2	5.7	40.3	31.7	182.4
Ohio	13,823.8	6,232.0	744.3	942.1	1,023.1	1,147.7	597.3	3,137.3
Oklahoma	3,678.4	1,748.4	272.8	6.5	347.1	269.0	152.7	881.9
Oregon	3,754.3	1,883.4	210.7	19.8	174.0	337.1	180.4	948.9
Pennsylvania	13,923.2	6,583.9	598.3	573.5	616.0	857.4	654.4	4,039.7
Rhode Island	970.5	500.6	38.6	22.5	1.3	135.8	34.1	237.6
South Carolina	2,939.5	1,509.4	72.9	15.2	361.4	192.8	120.3	667.5
South Dakota	790.6	378.3	89.1	11.1	18.1	41.5	38.6	213.9
Tennessee	4,550.3	1,812.8	274.8	59.4	607.5	376.2	182.3	1,237.3
Texas	21,378.7	10,385.4	1,014.4	80.7	1,713.1	1,555.7	987.0	5,642.4
Utah	1,992.4	1,016.5	115.1	4.6	68.0	148.0	96.5	543.7
Vermont	475.9	282.2	55.2	.2	2.2	27.1	21.1	87.9
Virginia	6,297.3	3,049.6	245.8	268.9	213.1	541.1	329.7	1,649.1
Washington	6,132.3	2,561.5	436.7	7.5	386.4	489.3	329.2	1,921.7
West Virginia	1,859.8	1,127.3	33.4	.8	145.3	88.6	76.0	388.4
Wisconsin	7,291.9	3,201.3	650.3	320.6	648.1	602.5	292.6	1,576.5
Wyoming	1,305.8	666.2	70.8	2.0	143.7	64.5	51.7	306.9
District of Columbia	2,718.1	473.1	89.8	486.2	265.9	249.6	152.6	1,000.9

[a] Includes general control.

[b] Includes sewerage and other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

F8. Local Expenditures by Function and Unit of Government

Selected Fiscal Years 1942-1985

($Millions)

Function and Unit of Government	1942	1952	1962	1972	1982	1985
Total expenditures[a]	$ 7,351	$ 20,229	$ 45,279	$ 118,568	$ 313,365	$ 390,910
County	n.a.	4,095	8,879	24,410	67,107	84,025
City	n.a.	8,383	17,328	43,669	112,833	139,997
Township	n.a.	924	1,723	4,207	10,137	12,636
School district	n.a.	5,357	14,913	39,241	93,398	116,759
Special district	n.a.	1,665	3,154	8,602	34,821	43,344
Intergovernmental[a]	[b]	156	226	567	1,957	4,030
County	n.a.	216	586	1,173	3,070	3,965
City	n.a.	68	193	500	2,123	3,399
Township	n.a.	18	44	130	527	669
School district	n.a.	n.a.	89	255	413	375
Special district	n.a.	47	34	73	756	1,482
Direct	7,351	20,073	45,053	118,001	311,408	386,881
County	n.a.	3,877	8,294	23,237	64,037	80,069
City	n.a.	8,314	17,136	43,170	110,710	136,598
Township	n.a.	906	1,679	4,078	9,610	11,968
School district	n.a.	5,357	14,824	38,986	92,985	116,384
Special district	n.a.	1,619	3,120	8,529	34,066	41,862
General	6,421	17,444	39,831	106,499	264,355	328,586
County	1,438	3,802	8,105	22,757	61,505	77,026
City	2,926	6,235	13,282	35,400	83,132	102,247
Township	303	874	1,588	3,853	8,919	11,089
School district	1,642	5,342	14,778	38,893	92,836	116,189
Special district	112	1,190	2,078	5,595	17,963	22,034
Education	2,195	6,824	17,946	48,661	111,982	139,019
County	182	413	1,063	3,528	8,703	10,810
City	491	933	1,925	5,767	9,760	11,192
Township	55	230	526	1,329	2,450	2,901
School district	1,467	5,248	14,338	37,836	91,009	114,072
Special district	-	-	94	200	60	44
Highways	700	2,094	3,722	6,274	14,417	17,854
County	396	912	1,508	2,614	5,709	6,895
City	219	853	1,690	2,787	6,874	8,660
Township	81	248	394	707	1,591	1,948
School district	-	-	-	-	-	-
Special district	4	81	131	167	243	351

Continued

F8. Local Expenditures by Function and Unit of Government (continued)

Selected Fiscal Years 1942-1985

($Millions)

Function and Unit of Government	1942	1952	1962	1972	1982	1985
Public welfare	$ 702	$ 1,378	$ 2,575	$ 8,869	$ 14,704	$ 16,888
County	388	882	1,811	5,813	10,106	11,451
City	272	432	686	2,992	4,488	5,218
Township	42	64	79	64	110	219
School district	-	-	-	-	-	-
Special district	-	-	-	-	-	-
Health and hospitals	292	1,053	2,181	7,014	21,483	26,500
County	119	541	1,029	3,026	10,903	13,267
City	153	471	874	2,718	5,183	6,485
Township	6	5	15	44	127	158
School district	-	-	-	-	-	-
Special district	14	33	264	1,224	5,271	6,590
Other general[c]	2,532	6,095	13,407	35,681	101,769	158,325
County	353	1,054	2,694	7,776	26,084	34,603
City	1,791	3,546	8,107	21,136	56,827	70,692
Township	119	327	574	1,709	4,641	5,863
School district	175	94	440	1,057	1,827	2,117
Special district	94	1,076	1,589	4,004	12,389	15,049
Utility and liquor stores	618	2,344	4,571	9,903	42,274	52,045
County	n.a.	61	130	319	1,761	2,040
City	n.a.	1,845	3,329	6,472	23,887	29,537
Township	n.a.	30	86	208	628	790
School district	n.a.	-	-	-	-	-
Special district	n.a.	407	1,026	2,905	15,998	19,678
Insurance trust	112	285	651	1,599	4,779	6,251
County	n.a.	13	60	162	770	1,003
City	n.a.	234	524	1,299	3,691	4,814
Township	n.a.	2	6	16	63	89
School district	n.a.	15	46	93	150	195
Special district	n.a.	21	16	29	104	150

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units; consequently, this figure is less than the sum of the components.

[b] Minor amount, not segregable from "direct expenditure."

[c] Includes natural resources, sanitation, recreation, police and fire, housing and community development, general control, interest on general debt, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

F9. Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function

Fiscal Year 1983

Area	Total	Education	Highways	Public Welfare	Health and Hospitals	Police Protection	Fire Protection	Interest on General Debt	All Other
Total, 75 major SMSAs	$ 1,374	$ 538	$ 63	$ 87	$ 105	$ 85	$ 42	$ 64	$ 390
Anaheim-Santa Ana-Garden Grove, California	1,316	583	87	95	27	66	48	53	357
Atlanta, Georgia	1,236	489	37	5	229	63	35	57	322
Baltimore, Maryland	1,269	515	153	1	60	82	44	62	352
Boston-Lowell-Brockton-Lawrence-Haverhill, Massachusetts	1,127	493	49	8	79	74	66	34	325
Buffalo, New York	1,699	618	105	217	96	62	37	81	482
Chicago, Illinois	1,253	532	65	12	49	102	46	70	378
Cincinnati, Ohio-Kentucky-Indiana	1,029	437	44	42	67	65	36	43	295
Cleveland, Ohio	1,416	527	59	98	159	95	53	59	365
Columbus, Ohio	1,130	459	46	78	61	72	43	75	295
Dallas-Ft. Worth, Texas	1,255	549	66	3	91	69	40	95	343
Denver-Boulder, Colorado	1,397	619	72	84	63	87	39	73	361
Detroit, Michigan	1,438	601	72	12	122	100	40	59	431
Ft. Lauderdale-Hollywood, Florida	1,335	431	76	2	255	123	39	37	372
Hartford-New Britain-Bristol, Connecticut	1,077	534	57	33	9	63	39	35	308
Houston, Texas	1,527	708	86	4	100	80	47	113	388
Indianapolis, Indiana	1,048	442	43	53	149	50	30	34	246
Kansas City, Missouri-Kansas	1,164	473	84	4	78	80	36	78	333
Los Angeles-Long Beach, California	1,587	558	47	196	142	109	49	37	448
Miami, Florida	1,504	532	40	14	145	119	51	77	525
Milwaukee, Wisconsin	1,604	610	88	83	153	105	43	57	466
Minneapolis-St. Paul, Minnesota-Wisconsin	1,560	510	115	154	118	68	37	110	449
Nassau-Suffolk, New York	1,885	926	84	93	80	158	29	105	410
Newark, New Jersey	1,470	611	54	134	45	88	46	47	447
New Orleans, Louisiana	1,157	389	60	8	126	79	37	75	382
New York, New York-New Jersey	2,114	559	77	361	214	122	60	92	629
Philadelphia, Pennsylvania-New Jersey	1,224	477	44	57	71	82	24	73	395
Phoenix, Arizona	1,389	582	96	22	69	94	39	77	409
Pittsburgh, Pennsylvania	1,188	484	58	38	66	51	18	108	365
Portland, Oregon-Washington	1,363	637	67	9	28	71	65	61	424
Riverside-San Bernardino-Ontario, California	1,556	592	56	203	167	84	35	46	372
Rochester, New York	1,594	730	98	146	54	62	29	75	400
Sacramento, California	1,537	561	43	249	54	77	60	30	464
St. Louis, Missouri-Illinois	949	467	59	7	62	73	24	27	231
San Antonio, Texas	1,091	543	36	3	84	49	26	57	293
San Diego, California	1,391	553	47	146	161	70	33	31	350
San Francisco-Oakland, California	1,719	490	63	155	250	97	58	63	544
San Jose, California	1,577	657	72	139	170	79	51	33	378
Seattle-Everett, Washington	1,293	490	87	1	89	72	41	66	448
Tampa-St. Petersburg, Florida	1,126	444	50	15	82	82	31	48	374
Washington, D.C.-Maryland-Virginia	1,790	653	51	139	129	105	52	106	554

Source: Department of Commerce, Bureau of the Census.

F10. City Expenditures by Character and Function

Selected Fiscal Years 1952-1985

($Millions)

Character or Function	1952	1960	1970	1980	1984	1985
Total expenditures	$ 8,383	$ 15,251	$ 34,173	$ 93,699	$ 128,672	$ 139,997
Expenditure by character and object						
Direct expenditures	8,315	15,093	33,792	91,692	125,690	136,598
Current operation	5,519	9,874	22,895	66,687	92,215	99,302
Capital outlay	1,850	3,691	7,103	16,285	18,811	21,369
Construction	1,511	2,884	5,649	13,341	14,756	16,633
Land and existing structures	156	436	733	2,944	4,056	4,736
Equipment	183	372	722			
Interest on debt[a]	341	684	1,547	4,182	8,097	9,052
Assistance payments	370	386	1,245	1,546	1,955	2,060
Insurance benefits and repayments	234	458	1,002	2,992	4,611	4,814
Intergovernmental expenditure	68	158	381	2,007	2,982	3,399
Expenditure by function						
General	6,303	11,818	27,682	72,433	96,964	105,647
Police	685	1,275	2,994	8,200	11,642	12,574
Fire	504	885	1,762	4,535	6,291	6,798
Public welfare	438	608	2,215	3,801	5,311	5,762
Education	954	1,801	4,548	9,284	10,542	11,433
Libraries	100	185	407	883	1,177	1,304
Highways	860	1,573	2,499	5,976	7,837	8,709
Health and hospitals	481	799	1,944	4,457	6,262	6,575
Sanitation	728	1,332	2,553	7,907	10,542	11,446
Parks and recreation	277	551	1,306	3,433	4,586	4,993
General control[b]	367	598	1,233	3,858	5,571	6,104
Interest on general debt	202	431	1,098	3,054	6,141	6,859
All other	707	1,781	5,123	17,044	21,062	23,090
Utility[c]	1,845	2,915	5,382	18,052	26,863	29,297
Water supply	855	1,424	2,337	5,933	8,485	9,601
Electric power and gas	543	1,002	2,071	9,930	15,046	16,315
Transit	407	489	974	2,189	3,332	3,381
Liquor stores	40	60	107	222	233	240
Insurance trust	234	458	1,002	2,993	4,611	4,814
Employee retirement	233	453	992	2,928	4,539	4,747
Unemployment compensation[d]	2	5	10	65	72	67

[a] Includes interest on general debt and on utility debt. See "Expenditure by function."

[b] Includes financial administration beginning 1960.

[c] Includes interest on utility debt (in millions): 1952, $114; 1960, $253; 1970, $449; 1980, $1,128; 1984, $1,956; 1985, $2,193.

[d] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F11. Per Capita General Expenditures in the 49 Largest Cities by Function and City

Fiscal Year 1985

City	Total	Police and Fire	Health and Hospitals	Highways	Education	Public Welfare	Financial Administration[a]	Other[b]
Total	$ 1,244	$ 193	$ 235	$ 64	$ 157	$ 132	$ 53	$ 411
Albuquerque	895	146	10	50	-	-	41	648
Atlanta	981	151	*c*	46	35	8	41	700
Austin	912	146	223	28	2	1	60	452
Baltimore	1,543	223	52	197	475	1	68	527
Baton Rouge	711	103	45	108	-	3	79	373
Boston	1,643	249	194	56	502	4	55	583
Buffalo	1,564	174	3	91	641	-	31	624
Charlotte	574	125	3	71	-	*c*	29	346
Chicago	666	215	17	61	9	19	23	322
Cincinnati	901	217	64	59	-	-	35	526
Cleveland	718	247	22	52	-	2	51	344
Columbus	589	166	25	50	-	-	45	303
Dallas	601	176	8	47	-	-	33	337
Denver	1,338	230	209	56	-	157	85	601
Detroit	1,051	228	63	111	6	-	72	571
El Paso	391	93	15	43	*c*	*c*	19	221
Fort Worth	594	127	11	68	-	-	33	355
Honolulu	473	116	6	39	-	-	47	265
Houston	600	173	17	39	-	-	26	345
Indianapolis	720	98	150	43	2	75	51	301
Jacksonville	657	128	40	45	*c*	11	76	357
Kansas City	633	178	7	65	-	-	43	340
Long Beach	962	264	16	59	1	-	72	550
Los Angeles	627	190	2	31	1	-	39	364
Memphis	864	149	18	25	414	*c*	19	239
Miami	606	230	1	37	1	4	46	287
Milwaukee	691	198	26	74	-	-	46	347
Minneapolis	1,159	166	20	110	-	-	46	817
Nashville-Davidson	1,214	128	97	39	401	13	59	477
Newark	820	228	19	4	3	114	49	403
New Orleans	1,015	163	23	92	-	19	85	633
New York City	2,874	242	303	79	604	593	63	990
Oakland	957	195	1	51	4	-	48	658
Oklahoma City	657	116	103	44	-	-	26	368
Omaha	527	127	5	75	*c*	-	26	294
Philadelphia	1,117	196	94	46	13	62	101	605
Phoenix	784	166	1	124	5	1	41	446
Pittsburgh	760	198	14	88	-	*c*	41	419
Portland	701	224	31	48	-	-	50	348
St. Louis	1,075	220	142	70	4	5	66	568
San Antonio	483	99	25	35	4	4	22	294
San Diego	524	123	*c*	32	-	*c*	26	343
San Francisco	1,898	250	370	15	47	230	137	849
San Jose	606	134	8	126	-	-	26	312
Seattle	777	194	8	30	-	-	75	470
Toledo	569	185	11	54	-	-	36	283
Tucson	682	142	-	94	-	6	56	384
Tulsa	799	147	9	97	-	-	56	384
Washington, D.C.	4,551	401	427	144	760	781	25	2,013

---

[a] Includes general control.

[b] Includes sewerage and sanitation, housing and urban renewal, parks and recreation, libraries, interest on general debt, general public buildings, and miscellaneous expenditures.

[c] Less than one-half of unit shown.

Source: Department of Commerce, Bureau of the Census.

F12. Total Local Revenue by Source

Selected Fiscal Years 1902-1985

($Millions)

		From Own Sources												
			General Revenue											
				Taxes									Intergovernmental	
Year	Total[a]	Total Own Sources	Total General	Total	Property	Sales and Gross Receipts	Income[b]	License and Other	Charges and Miscellaneous	Utility	Liquor Stores	Insurance Trust[c]	From States	From Federal[d]
1902	$ 914	$ 858	$ 798	$ 704	$ 624	-	-	$ 80	$ 94	$ 60	-	-	$ 52	$ 4
1913	1,755	1,658	1,540	1,308	1,192	$ 3	-	113	232	116	-	$ 2	91	6
1922	4,148	3,827	3,545	3,069	2,973	20	-	76	476	266	-	16	312	9
1932	6,192	5,381	4,879	4,274	4,159	26	-	89	605	463	-	39	801	10
1940	7,724	5,792	5,007	4,497	4,170	130	$ 18	179	510	704	$ 13	68	1,654	278
1950	16,101	11,673	9,586	7,984	7,042	484	64	394	1,602	1,808	94	185	4,217	211
1960	37,324	27,209	22,912	18,081	15,798	1,339	254	692	4,831	3,613	136	549	9,522	592
1965	53,408	38,242	32,362	25,116	21,817	2,059	433	807	7,245	4,908	177	795	14,010	1,155
1969	79,274	53,192	45,861	34,781	29,692	2,470	1,381	1,239	11,080	5,931	245	1,155	23,837	2,245
1970	89,082	59,557	51,392	38,833	32,963	3,068	1,630	1,173	12,558	6,608	258	1,299	26,920	2,605
1971	100,993	66,521	57,491	43,434	36,726	3,662	1,747	1,298	14,058	7,276	269	1,484	31,081	3,391
1972	114,791	75,097	65,549	49,739	41,620	4,268	2,230	1,621	15,810	7,701	223	1,622	35,143	4,551
1973	129,119	81,253	70,526	53,032	43,970	4,924	2,406	1,731	17,493	8,622	291	1,814	39,963	7,903
1974	143,132	88,391	76,693	56,466	46,404	5,542	2,413	2,108	20,227	9,392	306	2,000	44,553	10,188
1975	159,726	97,772	84,353	61,310	50,040	6,468	2,635	2,166	23,043	10,867	338	2,214	51,068	10,886
1976	178,338	108,592	93,186	67,557	54,884	7,156	3,127	2,390	25,628	12,573	357	2,477	56,169	13,576
1977	196,458	119,626	102,214	74,852	60,267	8,278	3,754	2,552	27,362	14,299	306	2,808	60,277	16,554
1978	214,518	130,464	110,730	80,381	64,058	9,326	4,071	2,926	30,349	16,290	371	3,073	64,661	19,393
1979	234,630	139,853	117,209	80,606	62,454	10,579	4,309	3,264	36,603	18,594	394	3,657	74,162	20,616
1980	258,298	155,873	130,027	86,387	65,607	12,072	4,990	3,718	43,640	21,055	435	4,355	81,289	21,136
1981	287,834	176,391	145,736	94,776	72,020	13,220	5,531	4,005	50,960	24,794	474	5,388	89,017	22,427
1982	315,322	198,703	164,426	103,783	78,952	14,824	6,097	3,910	60,643	28,612	489	5,176	95,363	21,256
1983	337,921	218,522	178,994	112,996	85,824	16,352	6,445	4,375	65,998	31,643	492	7,393	98,378	21,021
1984	366,156	239,425	196,504	123,399	92,595	18,296	7,215	5,293	73,105	34,736	481	7,704	105,820	20,912
1985	402,544	264,461	216,013	134,473	99,772	20,956	7,974	5,770	81,630	38,630	482	9,246	116,359	21,724

[a] Duplicative transactions between levels of government are excluded in arriving at aggregates.

[b] Principally individual income.

[c] Includes collections for unemployment compensation and employee retirement funds.

[d] Amounts received directly from Federal government, not transfers of Federal funds received initially by states.

Source: Department of Commerce, Bureau of the Census.

F13. Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1985

($Millions)

Year	Total			General*		
	Revenue	Expenditures	Surplus or Deficit (-)	Revenue	Expenditures	Surplus or Deficit (-)
1942	$ 8,114	$ 7,351	$ 763	$ 7,122	$ 6,421	$ 701
1944	8,535	7,180	1,355	7,340	6,197	1,143
1946	9,561	9,093	468	8,227	7,875	352
1948	13,167	13,363	-196	11,373	11,498	-125
1950	16,101	17,041	-940	14,014	14,754	-740
1952	19,398	20,229	-831	16,952	17,600	-648
1954	22,402	23,814	-1,412	19,562	20,808	-1,246
1956	26,352	28,273	-1,921	23,137	24,661	-1,524
1957	29,021	31,057	-2,036	25,531	27,029	-1,498
1958	31,348	34,023	-2,675	27,723	29,705	-1,982
1959	33,572	36,341	-2,769	29,621	31,775	-2,154
1960	37,324	39,056	-1,732	33,027	34,301	-1,274
1961	40,483	42,641	-2,158	35,899	37,393	-1,494
1962	43,147	45,279	-2,132	38,346	40,057	-1,711
1963	45,586	47,237	-1,651	40,558	41,721	-1,163
1964	49,578	51,199	-1,621	44,084	45,262	-1,178
1965	53,408	55,482	-2,074	47,528	48,667	-1,139
1966	59,268	60,994	-1,726	53,172	53,963	-791
1967	64,608	66,648	-2,040	58,235	59,475	-1,240
1968	70,171	72,357	-2,186	63,181	64,393	-1,212
1969	79,274	82,698	-3,424	71,943	74,029	-2,086
1970	89,082	92,522	-3,440	80,916	83,215	-2,299
1971	100,993	105,167	-4,174	91,964	94,797	-2,833
1972	114,791	118,568	-3,777	105,243	107,066	-1,823
1973	129,119	128,254	865	118,392	114,895	3,497
1974	143,132	140,387	2,745	131,434	125,557	5,877
1975	159,726	162,614	-2,888	146,307	144,699	1,608
1976	178,338	181,802	-3,464	162,931	161,542	1,389
1977	196,458	196,307	151	179,045	172,842	6,203
1978	214,518	211,081	3,437	194,783	185,308	9,475
1979	234,630	233,323	1,307	211,986	203,109	8,877
1980	258,298	260,777	-2,479	232,453	225,379	7,074
1981	287,834	288,571	-737	257,179	246,846	10,333
1982	315,322	313,365	1,957	281,045	266,312	14,733
1983	337,921	335,098	2,823	298,394	283,929	14,465
1984	366,156	359,378	6,778	323,236	305,570	17,666
1985	402,455	390,910	11,545	354,098	328,586	25,512

* Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F14. Percentage Distribution of Local General Revenue by Source

Selected Fiscal Years 1902-1985

Year	Amount ($Millions)	Percent of Total							
		From Own Sources					Intergovernmental	
			Taxes					
		Total	Total	Property	Other	Charges and Miscellaneous	From State	From Federal Government
1902	$ 854	93.4%	82.4%	73.1%	9.3%	11.0%	6.1%	.5%
1913	1,637	94.1	79.9	72.8	7.1	14.2	5.6	.4
1922	3,866	91.7	79.4	76.9	2.5	12.3	8.1	.2
1932	5,690	85.7	75.1	73.1	2.0	10.6	14.1	.2
1940	6,939	72.2	64.8	60.1	4.7	7.3	23.8	4.0
1950	14,014	68.4	57.0	50.2	6.8	11.4	30.1	1.5
1960	33,027	69.4	54.7	47.8	6.9	14.6	28.8	1.8
1965	47,528	68.1	52.8	45.9	6.9	15.2	29.5	2.4
1969	71,943	63.7	48.3	41.3	7.0	15.4	33.1	3.1
1970	80,916	63.5	48.0	40.7	7.3	15.5	33.3	3.2
1971	91,964	62.5	47.2	39.9	7.3	15.3	33.8	3.7
1972	105,243	62.3	47.3	39.5	7.8	15.0	33.4	4.3
1973	118,392	59.6	44.8	37.1	7.7	14.8	33.8	6.7
1974	131,434	58.4	43.0	35.3	7.7	15.4	33.9	7.8
1975	146,307	57.7	41.9	34.2	7.7	15.7	34.9	7.4
1976	162,931	57.2	41.5	33.7	7.8	15.7	34.5	8.3
1977	179,045	57.1	41.8	33.7	8.1	15.3	33.7	9.2
1978	194,783	56.8	41.3	32.9	8.4	15.6	33.2	10.0
1979	211,986	55.3	38.0	29.5	8.5	17.3	35.0	9.7
1980	232,453	55.9	37.2	28.2	9.0	18.8	35.0	9.1
1981	257,179	56.7	36.9	28.0	8.9	19.8	34.6	8.7
1982	281,045	58.5	36.9	28.1	8.8	21.6	33.9	7.6
1983	298,394	60.0	37.9	28.8	9.1	22.1	33.0	7.0
1984	323,236	60.8	38.2	28.6	9.5	22.6	32.7	6.5
1985	354,098	61.1	38.0	28.2	9.8	23.1	32.8	6.1

Source: Department of Commerce, Bureau of the Census; percentage computations by Tax Foundation.

F15. Local General Revenue by Source and State

Fiscal Year 1985

($Millions)

		From Own Sources					Intergovernmental	
			Taxes					
State	Total	Total	Total	Property	Other	Charges and Miscellaneous	From State	From Federal
Total	$ 354,097.5	$ 216,014.4	$ 134,473.4	$ 99,772.4	$ 34,701.0	$ 81,541.0	$ 116,359.0	$ 21,724.1
Alabama	3,979.8	2,309.8	1,056.5	403.6	652.9	1,253.3	1,416.3	253.7
Alaska	2,205.7	1,146.4	502.9	437.7	65.2	643.4	930.5	128.9
Arizona	4,969.6	2,867.1	1,440.7	1,056.8	383.9	1,426.4	1,858.1	244.4
Arkansas	2,123.1	1,168.5	537.4	405.2	132.2	631.2	824.6	130.0
California	48,602.9	25,398.0	14,412.8	9,752.8	4,660.0	10,985.2	20,900.2	2,304.7
Colorado	5,391.8	3,866.3	2,395.4	1,598.2	797.2	1,470.9	1,314.7	210.8
Connecticut	3,843.2	2,716.5	2,266.6	2,231.5	35.1	449.9	940.0	186.7
Delaware	645.8	311.9	152.5	126.7	25.8	159.4	276.8	57.0
Florida	16,997.6	10,661.5	5,099.4	4,133.0	966.4	5,562.0	4,857.3	1,478.8
Georgia	8,030.1	5,361.4	2,535.5	1,747.3	788.2	2,825.9	2,102.4	566.3
Hawaii	616.4	479.7	378.4	308.5	69.9	101.3	40.8	95.9
Idaho	1,024.2	566.7	293.6	281.6	12.0	273.1	392.0	65.4
Illinois	16,146.9	10,887.8	7,779.1	5,867.6	1,911.5	3,108.7	4,059.5	1,199.6
Indiana	6,698.8	3,848.8	2,157.4	2,037.5	119.9	1,691.4	2,526.1	323.9
Iowa	3,984.9	2,451.9	1,531.2	1,500.5	30.7	920.8	1,341.0	192.1
Kansas	3,570.0	2,599.7	1,408.7	1,200.8	207.9	1,191.0	826.3	144.1
Kentucky	3,197.5	1,716.3	837.6	444.2	393.4	878.6	1,289.3	191.9
Louisiana	5,696.6	3,628.3	1,962.0	787.6	1,174.4	1,666.3	1,764.0	304.3
Maine	1,153.4	717.3	540.1	535.9	4.2	177.2	349.5	86.6
Maryland	5,952.5	3,901.6	2,830.9	1,680.5	1,150.4	1,070.7	1,702.3	348.6
Massachusetts	8,187.7	4,519.7	3,366.4	3,299.4	67.0	1,153.3	2,897.4	770.6
Michigan	13,689.5	9,077.0	5,935.1	5,452.9	482.2	3,142.0	3,915.5	697.0
Minnesota	7,874.9	4,476.6	2,179.2	2,079.4	99.8	2,297.4	3,018.8	379.6
Mississippi	2,758.4	1,478.5	586.9	549.1	37.8	891.6	1,119.1	160.9
Missouri	5,119.8	3,451.4	2,132.1	1,194.3	937.8	1,319.3	1,290.6	377.8
Montana	1,183.1	803.9	501.3	479.5	21.8	302.6	277.1	102.1

Continued

F15. Local General Revenue by Source and State (continued)

Fiscal Year 1985

($Millions)

State	Total	From Own Sources					Intergovernmental	
			Taxes					
		Total	Total	Property	Other	Charges and Miscellaneous	From State	From Federal
Nebraska	$ 2,193.2	$ 1,634.0	$ 969.5	$ 865.2	$ 104.3	$ 664.5	$ 446.4	$ 112.8
Nevada	1,575.6	976.5	410.5	263.1	147.4	566.0	529.1	70.1
New Hampshire	995.3	802.8	690.2	681.1	9.1	112.6	115.4	77.1
New Jersey	11,506.3	7,137.2	5,504.1	5,385.2	118.9	1,633.2	3,927.3	441.8
New Mexico	2,041.3	875.4	371.1	210.9	160.2	504.3	1,005.7	160.1
New York	44,529.4	27,760.5	20,797.5	12,237.6	8,559.9	6,963.0	14,472.2	2,296.7
North Carolina	6,647.3	3,624.3	1,960.3	1,463.1	497.2	1,663.9	2,623.8	399.2
North Dakota	840.0	431.5	237.4	229.2	8.2	194.1	340.1	68.4
Ohio	14,498.8	8,661.7	5,644.1	4,001.6	1,642.5	3,017.6	4,909.6	927.6
Oklahoma	3,744.1	2,288.8	1,273.4	744.9	528.5	1,015.4	1,245.9	209.4
Oregon	4,107.1	2,734.9	1,833.3	1,658.8	174.5	901.6	971.7	400.4
Pennsylvania	15,218.2	9,533.3	6,251.9	4,212.9	2,039.0	3,281.4	4,640.1	1,044.8
Rhode Island	998.7	657.8	569.3	562.7	6.6	88.5	267.2	73.8
South Carolina	3,055.2	1,706.3	868.9	794.1	74.8	837.4	1,149.5	199.4
South Dakota	771.9	544.7	382.8	322.2	60.6	161.9	158.9	68.3
Tennessee	4,747.0	3,163.8	1,743.3	1,037.6	705.7	1,420.5	1,262.4	320.8
Texas	22,913.1	15,752.6	9,200.6	7,626.2	1,574.4	6,552.0	6,117.9	1,042.6
Utah	2,366.6	1,548.6	746.3	568.3	178.0	802.3	688.7	129.3
Vermont	486.9	340.2	286.0	283.9	2.1	54.1	115.9	30.8
Virginia	6,588.1	4,134.8	2,991.0	2,063.2	927.8	1,143.8	2,080.2	373.0
Washington	6,602.9	3,480.1	1,742.7	1,085.9	656.8	1,737.4	2,651.6	471.2
West Virginia	1,875.1	939.1	472.5	383.6	88.9	466.6	828.9	107.1
Wisconsin	7,480.1	4,045.1	2,626.0	2,585.0	41.0	1,419.1	3,132.8	302.2
Wyoming	1,433.2	938.3	506.6	459.0	47.6	431.7	447.6	47.4
District of Columbia	3,237.7	1,889.3	1,574.4	455.1	1,119.3	314.9	-	1,348.4

Source: Department of Commerce, Bureau of the Census.

F16. Total Local Revenue by Source and Unit of Government

Selected Fiscal Years 1942-1985

($Millions)

Source and Unit of Government	1942	1952	1962	1972	1982	1985
Total revenue[a]	$ 8,114	$ 19,398	$ 43,147	$ 114,791	$ 315,322	$ 438,963
County	n.a.	4,013	8,694	24,174	68,621	88,547
City	n.a.	8,278	16,794	42,114	115,493	147,648
Township	n.a.	862	1,716	4,149	10,226	12,893
School district	n.a.	5,097	14,199	39,364	96,326	119,907
Special district	n.a.	1,054	2,565	6,861	30,961	41,853
Intergovernmental[a]	1,836	5,281	11,642	39,694	116,619	138,083
County	655	1,541	3,276	9,956	28,002	32,614
City	491	1,212	2,674	11,528	31,621	35,838
Township	73	290	368	878	2,898	3,537
School district	616	2,158	5,769	17,653	52,131	65,007
Special district	2	80	376	1,550	8,271	9,480
Revenue from own sources	6,278	14,117	31,506	75,097	198,702	264,372
County	n.a.	2,472	5,418	14,218	40,619	55,933
City	n.a.	7,067	14,121	30,586	83,871	111,811
Township	n.a.	622	1,348	3,271	7,328	9,355
School district	n.a.	2,938	8,431	21,711	44,195	54,900
Special district	n.a.	1,017	2,189	5,311	22,690	32,373
General revenue, from own sources	5,286	11,671	26,705	65,549	164,426	216,014
County	1,070	2,385	5,209	13,695	38,653	52,887
City	2,620	5,139	10,453	23,471	59,643	78,790
Township	267	594	1,267	3,105	6,718	8,542
School district	1,138	2,920	8,370	21,603	43,879	54,463
Special district	192	632	1,405	3,679	15,533	21,333
Taxes	4,625	9,466	20,993	49,739	103,783	134,473
County	920	1,918	4,149	10,076	22,970	30,898
City	2,314	4,183	7,934	17,009	37,077	47,647
Township	250	540	1,145	2,765	5,350	6,819
School district	1,052	2,655	7,320	18,939	35,539	44,750
Special district	90	170	445	952	2,846	4,359

Continued

F16. Total Local Revenue by Source and Unit of Government (continued)

Selected Fiscal Years 1942-1985

($Millions)

Source and Unit of Government	1942	1952	1962	1972	1982	1985
Property taxes	$ 4,273	$ 8,282	$ 18,414	$ 41,620	$ 78,952	$ 99,772
County	893	1,835	3,879	8,625	17,744	23,193
City	1,999	3,144	5,807	10,937	19,519	23,459
Township	241	515	1,068	2,584	5,014	6,357
School district	1,051	2,618	7,216	18,572	34,408	43,539
Special district	90	170	445	903	2,266	3,226
Other taxes	352	1,184	2,579	8,119	24,831	34,701
County	27	83	270	1,451	5,226	7,705
City	315	1,039	2,127	6,072	17,558	24,188
Township	9	25	77	181	336	462
School district	1	37	104	367	1,131	1,211
Special district	-	-	-	49	580	1,133
Charges and miscellaneous	661	2,205	5,711	15,810	60,643	81,630
County	150	468	1,060	3,619	15,682	21,988
City	306	956	2,519	6,461	22,566	31,142
Township	17	54	122	339	1,367	1,724
School district	86	265	1,051	2,664	8,340	9,713
Special district	102	462	960	2,727	12,687	17,063
Utility and liquor stores	904	2,184	4,174	7,924	29,100	39,112
County	n.a.	65	117	240	874	1,140
City	n.a.	1,718	3,213	5,940	20,740	26,485
Township	n.a.	26	74	150	546	713
School district	n.a.	-	-	-	-	-
Special district	n.a.	375	770	1,592	6,940	10,773
Insurance trust	88	262	627	1,622	5,176	9,246
County	n.a.	22	92	283	1,092	1,906
City	n.a.	209	454	1,175	3,488	6,536
Township	n.a.	2	6	16	64	100
School district	n.a.	18	60	108	316	437
Special district	n.a.	10	14	40	217	267

* To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

Source: Department of Commerce, Bureau of the Census.

F17. Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source

Fiscal Year 1982-1983

Area	Total	From Own Sources						Intergovernmental Revenue		
			Taxes							
		Total	Total	Property	Other	Charges and Miscellaneous		Total	From State	From Federal
Total, 75 major SMSAs	$ 1,493	$ 913	$ 609	$ 440	$ 169	$ 204		$ 580	$ 464	$ 116
Anaheim-Santa Ana-Garden Grove, California	1,362	795	516	395	121	279		567	526	42
Atlanta, Georgia	1,447	1,009	536	411	124	473		438	313	125
Baltimore, Maryland	1,327	729	520	303	217	209		598	485	113
Boston-Lowell-Brockton-Lawrence-Haverhill, Massachusetts	1,390	782	611	602	9	171		609	420	189
Buffalo, New York	1,680	894	656	468	189	238		785	668	118
Chicago, Illinois	1,428	953	729	531	197	225		475	310	165
Cincinnati, Ohio-Kentucky-Indiana	1,123	674	457	317	140	217		449	352	97
Cleveland, Ohio	1,563	972	645	405	239	327		592	468	124
Columbus, Ohio	1,188	695	438	302	129	263		493	411	82
Dallas-Fort Worth, Texas	1,252	894	524	419	105	370		358	297	61
Denver-Boulder, Colorado	1,543	1,093	717	443	274	376		450	379	72
Detroit, Michigan	1,483	980	672	604	68	308		503	350	153
Ft. Lauderdale-Hollywood, Florida	1,397	1,062	547	442	105	515		335	281	54
Hartford-New Britain-Bristol, Connecticut	1,068	724	602	595	7	122		344	270	75
Houston, Texas	1,500	1,088	728	616	112	360		412	343	69
Indianapolis, Indiana	1,089	636	364	343	21	272		452	388	64
Kansas City, Missouri-Kansas	1,210	835	528	310	218	308		375	252	123
Los Angeles-Long Beach, California	1,686	799	483	314	169	316		888	797	91
Miami, Florida	1,629	1,021	556	438	118	464		608	374	235
Milwaukee, Wisconsin	1,653	904	574	566	8	330		749	665	84
Minneapolis-St. Paul, Minnesota-Wisconsin	1,667	993	517	491	28	474		674	571	103
Nassau-Suffolk, New York	1,915	1,334	1,124	944	180	210		581	520	61
Newark, New Jersey	1,510	843	683	668	15	160		668	564	103
New Orleans, Louisiana	1,278	846	488	164	324	358		432	302	130
New York, New York-New Jersey	2,576	1,600	1,171	625	547	429		976	821	155
Philadelphia, Pennsylvania-New Jersey	1,350	823	595	392	203	227		527	392	136
Phoenix, Arizona	1,575	940	389	276	113	551		636	540	96
Pittsburgh, Pennsylvania	1,263	780	536	397	139	245		483	341	142
Portland, Oregon-Washington	1,431	932	624	537	87	307		499	369	130
Riverside-San Bernardino-Ontario, California	1,634	766	422	316	106	344		868	794	74
Rochester, New York	1,611	965	721	525	196	244		646	547	99
Sacramento, California	1,620	745	399	298	102	346		874	797	77
St. Louis, Missouri-Illinois	1,008	653	474	300	175	178		355	273	82
San Antonio, Texas	1,054	561	316	238	78	245		493	373	120
San Diego, California	1,534	838	425	320	105	413		696	616	80
San Francisco-Oakland, California	1,934	1,103	576	389	187	528		830	693	138
San Jose, California	1,744	988	578	392	187	410		756	669	87
Seattle-Everett, Washington	1,451	844	443	266	177	401		607	516	91
Tampa-St. Petersburg, Florida	1,167	737	370	294	76	367		429	342	87
Washington, D.C.-Maryland-Virginia	1,998	1,350	1,039	541	498	311		648	226	422

Source: Department of Commerce, Bureau of the Census.

F18. Local General Sales Taxes and Rates by State and Level of Government[a]

As of January 1, 1988

State	Municipalities Number	Municipalities Rate (Percent)	Counties Number	Counties Rate (Percent)
Alabama[b]	329	.5 – 4.0	56	.5 – 3.0
Alaska	89	1.0 – 6.0	-	-
Arizona	76	1.0 – 4.0	-	-
Arkansas	85	1.0 – 2.0	39	1.0
California[c]	380	1.0	58	1.25
Colorado[c]	193	1.0 – 4.0	31	.25 – 4.0
Georgia	-	-	145[d]	1.0
Illinois[c]	1,270	.5 – 1.25	102	1.0 – 1.25
Iowa	23	1.0	4	1.0
Kansas	112	.5 – 1.0	61	.5 – 1.0
Louisiana	186	.3 – 3.0	63[e]	1.0 – 5.0
Minnesota	3	.5 – 1.0	-	-
Missouri	474	.5 – 1.375	115	.375 – 1.375
Nebraska	22	.5 – 1.5	-	-
Nevada[c]	-	-	7	3.75
New Mexico	98	.25 – 1.5	28	.125 – .625
New York	26	1.0 – 4.25[f]	58	1.0 – 4.0
North Carolina	-	-	100	2.0
North Dakota	3	1.0	-	-
Ohio	-	-	81[g]	.5 – 1.0
Oklahoma	457	1.0 – 4.0	17	.625 – 2.0
South Dakota	114	1.0 – 2.0	-	-
Tennessee	6	.5 – 1.25	95	1.0 – 2.75
Texas[h]	1,023	1.0 – 1.5	78	.5
Utah[i]	16	.25 – 1.0	29	.906 – 1.156
Virginia	All	1.0	All	1.0
Washington	256	.5[j]	39	.5 – 1.0
Wisconsin	-	-	12	.5
Wyoming	-	-	15	1.0 – 2.0
District of Columbia	1	6.0	-	-

---

[a] Applies to retail sales of tangible personal property; may or may not apply to services and other categories. Number includes only those local taxes on which authoritative information is available. Local taxes are in addition to state rates shown in Table E29.

[b] In 4 Alabama counties, county sales taxes do not apply in certain municipalities. Rates shown are general rates; rates on sales of automobiles and machinery are different.

[c] City taxes are credited against county taxes in California. Six transit districts impose a tax of .5%, for a combined state and local rate of 6.5%. In addition, Alameda County imposes a second additional .5% tax, and the cities of Los Angeles and San Francisco levy special gross receipts taxes. In Colorado, one transit district levies a sales tax of .6%; in Illinois, two transit districts impose the tax at rates from .25-1.0%, and the city of Chicago levies an additional 1% sales and use tax; and in Nevada the 3.75% county tax is state mandated, and three counties levy an additional, optional, .25% sales tax.

[d] Jurisdictions in the Metropolitan Atlanta Rapid Transit Authority (City of Atlanta and five other counties) impose a 1% transit tax.

[e] In some parishes (counties) in Louisiana, tax is imposed by school boards and/or police juries.

[f] City pre-empts portion of county tax in some jurisdictions. Highest combined rate is 8.25% in New York City and three other municipalities.

[g] Two counties also levy a transit tax at rates ranging from .5% to 1.0%.

[h] Rapid transit taxes are also levied in 53 municipalities in Texas.

[i] In Utah, rates include resort and transportation taxes levied in several localities. Two cities impose special gross receipts taxes.

[j] In Washington, if the county in which the city is located imposes a sales tax, the rate of the city tax may not exceed .425% and city taxes are credited against the county tax. Qualified localities may also levy an additional transit sales tax of up to .6%.

Source: Commerce Clearing House.

F19. Local Income Taxes and Rates by State[a]

As of August 1, 1987

State and Locality	Rate (Percent)
Alabama	
Birmingham	1.0
Gadsden	2.0
3 cities under 50,000	1.0 – 2.0
Delaware	
Wilmington	1.25
Indiana	
66 counties	.2 – 1.0
Iowa	(% of state tax)
57 school districts	2.0 – 17.75
Kentucky	
Covington	2.5
Lexington	2.0
Louisville	2.2[b]
Owensboro	1.0
76 cities under 50,000	.25 – 2.5
25 counties	.15 – 1.45
Maryland	(% of state tax)
Baltimore	50.0
24 counties	20.0 – 50.0
Michigan	
Detroit	3.0
Flint	1.0
Grand Rapids	1.0
Lansing	1.0
Pontiac	1.0
Saginaw	1.0
11 cities under 50,000	1.0
Missouri	
Kansas City	1.0
St. Louis	1.0
New York	
New York City	1.5 – 4.1[d]
	(% of state tax)
Yonkers	15.0
Ohio	
Akron	2.0
Canton	2.0
Cincinnati	2.0
Cleveland	2.0
Ohio-continued	
Cleveland Heights	2.0
Columbus	2.0
Dayton	2.25
Elyria	1.5
Euclid	2.0
Hamilton	1.75
Kettering	1.75
Lakewood	1.5
Lima	1.5
Lorain	1.5
Mansfield	1.25
Parma	2.0
Springfield	2.0
Toledo	2.25
Warren	1.5
Youngstown	2.0
Over 490 cities and villages[e] under 50,000	.25 – 2.5
Pennsylvania[f]	
Abington Township	1.0
Allentown	1.0
Altoona	1.0
Bethlehem	1.0
Erie	1.0
Harrisburg	1.0
Lancaster	.5
Penn Hills Township	1.6
Philadelphia	4.96
Pittsburgh	4.0[g]
Reading	1.0
Scranton	2.2
Wilkes-Barre	2.5
York	1.0
Approx. 3,000 other local jurisdictions	.036 – 2.0
District of Columbia	6.0 – 10.0[c,d]

---

[a] Rates shown separately for cities with 1980 population of 50,000 or more. Where rates differ for resident and nonresident income, only rates on residents are given. In Ohio and Pennsylvania cities, rates are the same; the nonresident rate is markedly lower in New York City and is half the resident rate in most Michigan cities. In addition to the areas shown, certain local jurisdictions in Arkansas and Georgia may impose an income tax with voter approval, although none have done so to date. Also, payroll taxes are imposed on employers in several localities in California, New Jersey, and Oregon.

[b] Includes rates levied for Jefferson County and for school boards.

[c] Further reductions are scheduled.

[d] In New York City rates for 1988 range between 1.5% and 3.5%; for 1989, 2.2% and 3.4%; and after 1989, 1.35% and 1.7%, unless the Legislature continues higher rates. Resident income tax rates are graduated in New York City and Washington, D.C.

[e] School districts may also levy a tax at rates ranging from .25% to 1% if approved by voters.

[f] Except for Philadelphia, Pittsburgh, Scranton, Wilkes-Barre and several other jurisdictions, the total rate payable by any taxpayer is limited to 1%. If overlapping jurisdictions impose the tax, the rate in each is limited to one-half the maximum potential rate.

[g] Includes school district tax of 1.875.

Source: Commerce Clearing House.

F20. City Revenue by Source

Selected Fiscal Years 1952-1985

($Millions)

Source	1952	1960	1970	1975	1980	1983	1984	1985
Total revenue	$ 8,278	$ 14,915	$ 32,704	$ 59,744	$ 94,862	$ 124,861	$ 134,376	$ 147,648
General revenue	6,351	11,647	26,621	49,853	76,055	97,214	104,698	114,627
Taxes	4,183	7,109	13,647	21,135	31,256	39,969	43,719	47,647
Property	3,144	5,197	9,127	13,046	16,859	20,815	22,061	23,459
Sales and gross receipts	598	1,217	2,422	4,555	8,208	11,194	12,460	13,877
General	360	797	1,479	2,769	5,096	6,822	7,637	8,569
Selective	239	420	943	1,786	3,112	4,371	4,824	5,307
Other	440	695	2,098	3,534	6,189	7,960	9,199	10,312
Intergovernmental	1,212	2,321	7,906	19,648	28,270	32,200	32,899	35,838
From state governments	1,073	1,868	6,173	13,053	15,939	19,729	20,532	23,082
From other governments	139	453	1,733	6,595	12,331	12,471	12,367	12,756
Charges and miscellaneous	956	2,217	5,068	9,071	16,530	25,045	28,081	31,142
Utility	1,669	2,790	5,047	8,217	15,472	22,180	24,074	26,225
Water supply	758	1,253	2,201	3,266	4,989	6,894	7,508	8,504
Electric power	542	1,006	1,883	3,682	8,007	11,544	12,451	13,377
Gas supply	49	162	292	448	1,444	2,396	2,754	2,796
Transit	320	370	671	821	1,032	1,346	1,362	1,548
Liquor stores	50	71	121	192	247	273	256	260
Insurance trust	209	407	915	1,482	3,088	5,194	5,348	6,536
Employee retirement	203	400	904	1,460	3,028	5,091	5,260	6,492
Unemployment compensation[a]	5	7	11	22	60	103	88	44

[a] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F22. Local Debt by Character and Unit of Government

Selected Fiscal Years 1902-1985[a]

($Millions)

A. All Units

		Character			
			Long-term		
Year	Gross Debt	Short-term	Total	Full Faith and Credit	Nonguaranteed
1902	$ 1,877	$ 91	$ 1,786	n.a.	n.a.
1922	8,978	624	8,354	n.a.	n.a.
1932	16,373	1,096	15,277	n.a.	n.a.
1942	16,082	772	15,310	n.a.	n.a.
1944	14,703	617	14,086	n.a.	n.a.
1946	13,564	230	13,334	n.a.	n.a.
1948	14,980	623	14,357	n.a.	n.a.
1950	18,830	942	17,888	$ 15,570	$ 2,317
1952	23,226	1,146	22,080	17,510	4,571
1954	29,331	1,750	27,581	21,222	6,359
1956	35,978	1,846	34,132	25,603	8,529
1957	39,301	1,979	37,323	26,087	11,236
1958	42,793	2,122	40,672	28,495	12,177
1959	47,180	2,474	44,706	31,052	13,654
1960	51,412	2,739	48,673	32,738	15,938
1961	55,030	3,019	52,011	35,143	16,869
1962	59,255	3,324	55,931	38,008	17,923
1963	64,276	3,876	60,399	40,046	20,353
1964	67,181	4,055	63,126	42,119	21,007
1965	72,478	4,509	67,969	44,598	23,371
1966	77,487	4,991	72,497	47,091	25,405
1967	81,187	5,723	75,462	48,242	27,220
1968	85,492	6,382	79,109	50,380	28,730
1969	93,995	7,436	86,559	54,694	31,866
1970	101,563	9,051	92,512	57,601	34,911
1971	111,034	11,738	99,296	62,523	36,773
1972	120,705	12,149	108,556	71,099	37,457
1973	129,110	12,205	116,905	74,502	42,403
1974	141,320	13,064	128,256	80,095	48,161
1975	149,096	15,206	133,890	81,836	52,054
1976	155,707	12,766	142,941	92,222	50,718
1977	169,458	9,826	159,632	93,496	66,136
1978	177,864	8,532	169,332	96,207	73,125
1979	192,363	9,510	182,853	97,100	85,753
1980	213,645	11,010	202,635	100,439	102,196
1981	229,045	13,237	215,808	99,168	116,639
1982	257,109	15,025	242,084	102,439	139,645
1983	287,211	15,959	271,252	108,043	163,208
1984	318,653	16,792	301,861	109,546	192,316
1985	356,539	16,614	339,925	115,728	224,197

B. By Unit

Unit	1952	1962	1972	1982	1984	1985
Gross debt	$ 23,226	$ 59,255	$ 120,705	$ 257,109	$ 318,653	$ 356,539
Short-term	1,146	3,324	12,149	15,025	16,792	16,614
Long-term	22,080	55,931	108,556	242,084	301,861	339,925
Full faith and credit	17,510	38,008	71,099	102,439	109,546	115,728
Nonguaranteed	4,571	17,923	37,457	139,645	192,316	224,197
County	2,018	5,381	13,985	44,671	63,081	72,260
Short-term	80	173	934	2,581	2,638	3,068
Long-term	1,938	5,208	13,051	42,090	60,442	69,192
City	12,659	26,857	52,583	98,421	124,970	140,961
Short-term	546	1,758	6,678	4,822	5,296	5,049
Long-term	12,113	25,099	45,905	93,598	119,673	135,912
Township	619	1,391	3,866	5,568	6,166	6,556
Short-term	15	88	1,223	1,472	1,218	1,274
Long-term	604	1,303	2,643	4,096	4,948	5,282
School district	3,806	13,931	25,272	29,770	30,477	31,104
Short-term	91	275	1,168	1,519	1,678	1,781
Long-term	3,715	13,656	24,104	28,251	28,799	29,323
Special district	4,125	11,695	25,000	78,680	93,959	105,657
Short-term	415	1,030	2,146	4,631	5,961	5,440
Long-term	3,710	10,665	22,854	74,049	87,998	100,217

[a] Data for 1902-1950 are as of June 30; beginning in 1952 data are as of the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

F23. Local Debt Outstanding by Unit of Government and State[a]

End of Fiscal Year 1985

($Millions)

State	All Units	Counties	Municipalities	Townships	School Districts	Special Districts
Total	$ 356,539	$ 72,260	$ 140,961	$ 6,556	$ 31,104	$ 105,657
Alabama	4,500	336	3,198	-	163	803
Alaska	4,189	1,662	2,477	-	-	50
Arizona	11,135	3,390	3,131	-	978	3,636
Arkansas	2,459	728	1,129	-	409	192
California	34,304	5,266	18,165	-	1,037	9,836
Colorado	7,438	1,574	2,885	-	777	2,203
Connecticut	2,345	-	926	842	30	547
Delaware	750	442	186	-	13	109
Florida	21,057	7,249	9,030	-	879	3,898
Georgia	9,093	1,780	1,796	-	542	4,975
Hawaii	345	111	234	-	-	-
Idaho	518	131	135	-	153	99
Illinois	11,922	889	5,178	45	1,685	4,126
Indiana	5,416	525	2,901	10	298	1,681
Iowa	2,632	120	2,170	-	324	19
Kansas	5,675	1,152	3,769	5	353	396
Kentucky	6,731	2,745	3,036	-	720	230
Louisiana	7,218	2,948	3,251	-	976	42
Maine	739	6	181	194	104	255
Maryland	7,216	3,186	1,346	-	-	2,683
Massachusetts	5,338	46	1,565	924	93	2,709
Michigan	9,310	2,783	2,741	352	2,389	1,045
Minnesota	10,457	376	6,411	23	1,000	2,646
Mississippi	2,241	1,031	831	-	178	201
Missouri	3,930	741	2,089	-	587	513
Montana	1,139	205	702	-	153	79
Nebraska	4,930	135	1,088	2	247	3,458
Nevada	1,693	1,145	187	-	186	176
New Hampshire	505	32	210	103	70	91
New Jersey	9,264	1,258	1,634	1,186	896	4,291
New Mexico	2,677	89	2,356	-	179	53
New York	30,099	7,777	15,207	2,293	2,293	2,529
North Carolina	7,855	2,741	1,010	-	-	4,104
North Dakota	665	134	336	1	49	135
Ohio	8,438	2,596	3,726	12	836	1,269
Oklahoma	3,829	925	2,098	-	354	452
Oregon	3,258	248	1,589	-	504	917
Pennsylvania	17,907	976	3,154	199	2,138	11,440
Rhode Island	629	-	333	173	-	123
South Carolina	3,345	1,184	526	-	778	857
South Dakota	498	41	159	1	30	267
Tennessee	6,354	2,085	3,213	-	16	1,041
Texas	37,196	4,853	13,698	-	5,990	12,654
Utah	6,591	596	580	-	506	4,909
Vermont	339	-	144	46	49	99
Virginia	5,443	2,221	2,491	-	-	731
Washington	14,843	585	1,824	-	948	11,486
West Virginia	2,773	1,854	593	-	140	186
Wisconsin	4,349	547	2,624	147	767	263
Wyoming	1,534	812	328	-	287	108
District of Columbia	3,437	-	2,391	-	-	1,046

[a] Includes long- and short-term debt.

Source: Department of Commerce, Bureau of the Census.

F24. Public and Private Elementary and Secondary School Enrollments[a]

Selected School Years 1899-1900 to 1990, Actual and Projected[b]

(Thousands)

School Year[c]	Total Public and Nonpublic All Grades	Total All Grades		Kindergarten Through Grade 8		Grades 9-12 and Post Graduate	
		Public	Non-public	Public	Non-public	Public	Non-public
1899-1900	16,855	15,503	1,352	14,984	1,241	519	111
1909-1910	19,372	17,814	1,558	16,899	1,441	915	117
1919-1920	23,278	21,578	1,700	19,378	1,486	2,200	214
1929-1930	28,329	25,678	2,651	21,279	2,310	4,399	341
1939-1940	28,045	25,434	2,611	18,832	2,153	6,601	458
1949-1950	28,492	25,112	3,380	19,387	2,708	5,725	672
1959	40,857	35,182	5,675	26,911	4,640	8,271	1,035
1960	42,181	36,281	5,900	27,692	4,800	8,589	1,100
1961	43,364	37,464	5,900	28,095	4,800	9,369	1,100
1962	44,849	38,749	6,100	28,637	4,900	10,112	1,200
1963	46,487	40,187	6,300	29,304	5,000	10,883	1,300
1964	47,716	41,416	6,300	30,025	5,000	11,391	1,300
1965	48,473	42,173	6,300	30,563	4,900	11,610	1,400
1966	49,239	43,039	6,200	31,145	4,800	11,894	1,400
1967	49,891	43,891	6,000	31,641	4,600	12,250	1,400
1968	50,744	44,944	5,800	32,226	4,400	12,718	1,400
1969	51,119	45,619	5,500	32,597	4,200	13,022	1,300
1970	51,272	45,909	5,363	32,577	4,052	13,332	1,311
1971	51,281	46,081	5,200	32,265	3,900	13,816	1,300
1972	50,744	45,744	5,000	31,831	3,700	13,913	1,300
1973	50,429	45,429	5,000	31,353	3,700	14,077	1,300
1974	50,053	45,053	5,000	30,921	3,700	14,132	1,300
1975	49,791	44,791	5,000	30,487	3,700	14,304	1,300
1976	49,484	44,317	5,167	30,006	3,825	14,311	1,342
1977	48,717	43,577	5,140	29,336	3,797	14,240	1,343
1978	47,635	42,550	5,085	28,328	3,732	14,223	1,353
1979	46,645	41,645	5,000	27,931	3,700	13,714	1,300
1980	46,318	40,987	5,331	27,674	3,992	13,313	1,339
1981	45,599	40,099	5,500	27,245	4,100	12,855	1,400
1982	45,252	39,652	5,600	27,156	4,200	12,496	1,400
1983	45,067	39,352	5,715	26,997	4,315	12,355	1,400
1984	44,993	39,293	5,700	26,918	4,300	12,375	1,400
1985	44,213	39,513	5,700	27,047	4,300	12,467	1,400
1986	45,217	39,817	5,400	27,417	4,040	12,400	1,360
1987	45,720	40,000	5,720	27,800	4,400	12,200	1,320
1988	45,800	40,100	5,700	28,300	4,400	11,800	1,300
1989	46,200	40,400	5,800	28,900	4,500	11,500	1,300
1990	46,600	40,800	5,800	29,400	4,600	11,400	1,200

[a] Beginning in 1959, data include Alaska and Hawaii. Nonpublic school enrollment estimated.

[b] Beginning in 1987, enrollments are projected. Data for 1986 are preliminary.

[c] Fall enrollment reported beginning 1959. Fall enrollment prior to 1962 was not reported by grades; grade breakdowns for years 1959 through 1961 are estimates.

Source: Department of Education, National Center for Education Statistics.

F25. Public Elementary and Secondary School Expenditures by Character

Selected School Years 1939-40 — 1979-80[a]

Character and Function	Amount ($Millions) 1939-40	1949-50	1959-60	1969-70	1979-80	Percentage Distribution 1939-40	1949-50	1959-60	1969-70	1979-80
Total	$ 2,344	$ 5,838	$ 15,613	$ 40,683	$ 95,962	100.0%	100.0%	100.0%	100.0%	100.0%
Current expenditures	1,955	4,723	12,462	34,854	87,582	83.4	80.9	79.8	85.7	91.3
Public elementary and secondary schools	1,942	4,687	12,329	34,218	86,984	82.8	80.3	79.0	84.1	90.6
Administration	92	220	528	1,607	4,264	3.9	3.8	3.4	3.9	4.4
Instruction	1,403	3,112	8,351	23,270	53,258	59.9	53.3	53.5	57.2	55.5
Plant operation	194	428	1,085	2,537	9,745[f]	8.3	7.3	6.9	6.2	10.2[f]
Plant maintenance	73	214	423	975		3.1	3.7	2.7	2.4	
Fixed charges[b]	50	261	909	3,267	11,794	2.1	4.5	5.8	8.0	12.3
Other school services[c]	129	452	1,033	2,562	7,924	5.5	7.7	6.6	6.3	8.3
Other programs[d]	13	36	133	636	598	.6	.6	.9	1.5	.6
Capital outlay[e]	258	1,014	2,662	4,659	6,506	11.0	17.4	17.0	11.5	6.8
Interest on school debt	131	101	490	1,171	1,874	5.6	1.7	3.1	2.9	2.0

[a] Beginning in 1959-60, data include Alaska and Hawaii.

[b] Includes expenditures relative to attendance, transportation, health, and food services.

[c] Payments to teacher retirement funds, social security, insurance premiums, and rent.

[d] Includes summer and adult programs, community services, community colleges and technical institutes under the jurisdiction of local school district. In 1949-50 and prior years, community services included in "Current expenditures" for full-time day schools.

[e] Prior to 1965-66, data exclude capital outlay by nonschool agencies.

[f] Includes plant maintenance.

Source: Department of Education, National Center for Education Statistics.

F26. Public Elementary and Secondary School Revenue by Government Source of Funds

Selected School Years 1929-30 — 1984-85[a]

School Year	Amount[b] ($Millions)				Percentage Distribution			
	Total	Federal	State	Local[c]	Total	Federal	State	Local[c]
1929-30	$ 2,088.6	$ 7.3	$ 353.7	$ 1,727.6	100.0%	.4%	16.9%	82.7%
1933-34	1,810.7	21.5	423.2	1,365.9	100.0	1.2	23.4	75.4
1937-38	2,222.9	26.5	656.0	1,540.4	100.0	1.2	29.5	69.3
1941-42	2,416.6	34.3	760.0	1,622.3	100.0	1.4	31.4	67.1
1945-46	3,059.8	41.4	1,062.1	1,956.4	100.0	1.4	34.7	63.9
1949-50	5,437.0	155.8	2,165.7	3,115.5	100.0	2.9	39.8	57.3
1953-54	7,866.9	355.2	2,944.1	4,567.5	100.0	4.5	37.4	58.1
1957-58	12,181.5	486.5	4,800.4	6,894.7	100.0	4.0	39.4	56.6
1959-60	14,746.6	651.6	5,768.0	8,326.9	100.0	4.4	39.1	56.5
1961-62	17,527.7	761.0	6,789.2	9,977.5	100.0	4.3	38.7	56.9
1963-64	20,544.2	897.0	8,078.0	11,569.2	100.0	4.4	39.3	56.3
1965-66	25,356.9	1,997.0	9,920.2	13,439.7	100.0	7.9	39.1	53.0
1967-68	31,903.1	2,806.5	12,275.5	16,821.1	100.0	8.8	38.5	52.7
1969-70	40,266.9	3,219.6	16,062.8	20,984.6	100.0	8.0	39.9	52.1
1971-72	50,003.6	4,468.0	19,133.3	26,402.4	100.0	8.9	38.3	52.8
1973-74	58,230.9	4,930.4	24,113.4	29,187.1	100.0	8.5	41.4	50.1
1975-76	71,206.1	6,318.3	31,776.1	33,111.6	100.0	8.9	44.6	46.5
1977-78	81,443.2	7,694.2	35,013.3	38,735.7	100.0	9.4	43.0	47.6
1979-80	96,881.2	9,503.5	45,348.8	42,028.8	100.0	9.8	46.8	43.4
1980-81	105,949.1	9,768.3	50,182.7	45,998.2	100.0	9.2	47.4	43.4
1981-82	110,191.3	8,186.5	52,436.4	49,568.4	100.0	7.4	47.6	45.0
1982-83	117,497.5	8,340.0	56,282.2	52,875.4	100.0	7.1	47.9	45.0
1983-84	126,055.4	8,576.5	60,233.0	57,245.9	100.0	6.8	47.8	45.4
1984-85	137,350.7	8,952.4	66,983.3	61,415.0	100.0	6.5	48.8	44.7

[a] Beginning in 1959-60, data include Alaska and Hawaii. Data for 1984-85 are preliminary.
[b] Excludes nonrevenue receipts principally from bond sales, loans, and sale of property; includes in-kind payments.
[c] Includes a small amount from nongovernmental sources and private contributions.
Source: Department of Education, National Center for Education Statistics.

F27. Public Elementary and Secondary School Expenditures by State[a]

Selected School Years 1949-50 — 1986-87[b]

($Thousands)

State	1949-50	1959-60	1969-70	1979-80	1986-87
Total	$ 5,837,643	$ 15,613,255	$ 40,683,429	$ 95,961,561	$ 160,478,723
Alabama	79,374	191,165	467,665	1,239,247	1,993,646
Alaska	4,101	24,195	103,436	411,378	966,472
Arizona	41,535	139,697	337,814	1,172,300	1,594,104
Arkansas	54,354	100,548	259,691	780,115	1,289,472
California	623,359	2,021,625	4,343,580	9,665,006	17,287,259
Colorado	59,458	189,508	433,801	1,450,888	2,341,937
Connecticut	83,748	231,407	659,331	1,289,667	2,647,200
Delaware	13,118	55,667	161,260	286,276	439,930
Florida	97,319	367,207	1,152,451	3,077,765	6,701,223
Georgia	95,225	236,764	749,583	1,813,222	3,495,073
Hawaii	19,412	48,766	175,002	383,135	704,500
Idaho	26,267	52,527	121,644	362,417	584,450
Illinois	358,198	846,734	2,233,552	4,958,981	6,756,451
Indiana	158,180	393,626	1,093,271	2,125,255	3,334,811
Iowa	114,174	235,678	643,820	1,297,080	1,787,930
Kansas	72,391	216,003	402,975	917,270	1,751,348
Kentucky	68,092	148,236	389,028	1,145,428	1,962,900
Louisiana	112,753	298,618	583,918	1,468,959	2,592,880
Maine	25,143	59,674	179,119	417,914	779,983
Maryland	94,545	286,550	912,117	1,961,052	3,150,150
Massachusetts	145,559	368,907	1,051,256	2,775,469	3,955,740
Michigan	274,534	811,973	2,205,337	5,087,137	6,560,860
Minnesota	118,163	352,448	977,943	2,013,849	3,204,000
Mississippi	40,786	148,791	318,478	815,894	1,333,000
Missouri	112,463	300,749	778,690	1,632,389	2,652,734
Montana	31,607	64,021	143,512	416,812	631,519
Nebraska	47,193	112,836	279,605	650,111	922,351
Nevada	8,757	32,641	104,921	344,630	615,659
New Hampshire	16,939	41,114	125,663	318,927	542,701
New Jersey	199,986	599,007	1,600,815	3,866,103	6,528,000
New Mexico	33,509	88,902	209,466	609,717	1,163,147
New York	617,811	1,742,717	4,656,111	9,347,402	15,275,400
North Carolina	151,323	294,744	762,982	2,011,922	3,576,037
North Dakota	24,905	59,694	110,445	245,955	397,011
Ohio	291,920	799,953	1,963,251	4,137,251	6,750,500
Oklahoma	87,611	185,751	386,799	1,194,278	1,768,815
Oregon	93,325	185,229	462,980	1,303,410	1,858,600
Pennsylvania	348,118	797,498	2,534,175	5,008,640	8,106,400
Rhode Island	21,538	53,035	164,571	373,504	576,020
South Carolina	63,465	136,686	433,895	1,143,666	1,934,700
South Dakota	27,071	53,855	125,609	240,939	416,800
Tennessee	104,576	214,459	563,338	1,480,292	2,357,289
Texas	303,013	757,092	1,827,857	6,047,189	12,787,607
Utah	33,800	97,490	208,181	702,166	1,185,759
Vermont	11,548	28,144	109,993	207,602	390,432
Virginia	100,902	266,942	848,073	2,123,297	3,666,948
Washington	113,845	319,393	856,033	2,188,119	3,490,125
West Virginia	69,666	122,434	282,483	768,395	1,074,789
Wisconsin	123,868	332,960	930,978	2,085,592	3,432,049
Wyoming	14,737	46,844	73,614	298,056	730,090
District of Columbia	27,871	52,752	173,317	299,495	431,922

---

[a] Includes current expenditures, capital outlay, and interest for public day schools, expenditures for operation of summer and adult programs, community services, and community colleges.

[b] Beginning in 1959-60, totals include Alaska and Hawaii.

Source: Department of Education, National Center for Education Statistics; National Education Association-Copyright 1987, *Estimates of School Statistics 1986-87.*

F28. Public Elementary and Secondary School Expenditures by Character and State

School Year 1986-87

($Millions)

State	Total Expenditures	Current Expenditures: Total	Current Expenditures: Full-time Day Schools	Current Expenditures: Other Programs	Capital Outlay	Interest on Debt
Total	$ 160,478.7	$ 148,433.3	$ 146,244.2	$ 2,189.1	$ 9,340.8	$ 2,704.7
Alabama	1,993.6	1,816.0	1,801.8	14.2	160.8	16.8
Alaska	966.5	868.3	847.0	21.3	60.1	38.1
Arizona	1,594.1	1,420.0	1,420.0	0.0	107.9	66.2
Arkansas	1,289.5	1,141.4	1,137.1	4.3	116.8	31.4
California	17,287.3	16,619.8	16,129.8	490.0	627.6	39.9
Colorado	2,341.9	2,125.9	2,122.8	3.1	140.4	75.7
Connecticut	2,647.2	2,520.2	2,493.2	27.0	94.0	33.0
Delaware	439.9	422.7	413.3	9.4	12.0	5.3
Florida	6,701.2	6,036.8	6,036.8	0.0	611.4	53.0
Georgia	3,495.1	3,174.9	3,152.6	22.3	282.6	37.6
Hawaii	704.5	681.6	662.8	18.8	22.3	0.6
Idaho	584.5	513.2	513.0	0.2	58.8	12.5
Illinois	6,756.5	6,417.1	6,269.7	147.4	218.0	121.3
Indiana	3,334.8	2,986.5	2,978.1	8.4	290.9	57.5
Iowa	1,787.9	1,678.6	1,678.6	0.0	92.8	16.5
Kansas	1,751.3	1,594.5	1,540.8	53.7	132.3	24.6
Kentucky	1,962.9	1,799.7	1,790.2	9.5	123.0	40.2
Louisiana	2,592.9	2,333.6	2,314.3	19.3	183.1	76.2
Maine	780.0	733.0	718.5	14.5	34.0	13.0
Maryland	3,150.2	2,913.6	2,880.3	33.3	212.3	24.2
Massachusetts	3,955.7	3,716.6	3,698.2	18.4	181.4	57.8
Michigan	6,560.9	6,250.9	6,100.9	150.0	185.0	125.0
Minnesota	3,204.0	2,898.1	2,824.8	73.3	256.9	49.0
Mississippi	1,333.0	1,240.0	1,200.0	40.0	45.0	48.0
Missouri	2,652.7	2,441.7	2,405.7	36.0	169.0	42.0
Montana	631.5	574.0	566.5	7.5	47.5	10.0
Nebraska	922.4	866.5	864.1	2.4	38.2	17.6
Nevada	615.7	541.4	537.7	3.7	62.9	11.4
New Hampshire	542.7	505.0	503.4	1.6	29.7	7.9
New Jersey	6,528.0	6,356.4	6,302.4	54.0	71.0	100.6
New Mexico	1,163.1	909.8	903.2	6.6	201.2	52.1
New York	15,275.4	14,688.4	14,568.4	120.0	410.0	177.0
North Carolina	3,576.0	3,520.8	3,520.8	0.0	55.2	0.0
North Dakota	397.0	365.9	359.5	6.4	26.9	4.3
Ohio	6,750.5	6,289.4	6,249.4	40.0	356.4	104.7
Oklahoma	1,768.8	1,509.2	1,490.0	19.2	228.3	31.3
Oregon	1,858.6	1,766.6	1,760.0	6.6	60.0	32.0
Pennsylvania	8,106.4	7,620.7	7,298.8	321.9	291.1	194.6
Rhode Island	576.0	568.0	564.5	3.5	5.2	2.9
South Carolina	1,934.7	1,739.2	1,719.6	19.6	123.4	72.1
South Dakota	416.8	389.5	377.6	11.9	25.5	1.8
Tennessee	2,357.3	2,216.6	2,189.9	26.7	79.2	61.5
Texas	12,787.6	10,694.2	10,671.7	22.5	1,656.8	436.7
Utah	1,185.8	981.9	960.8	21.1	160.0	43.8
Vermont	390.4	382.1	370.0	12.1	4.0	4.3
Virginia	3,666.9	3,511.5	3,466.2	45.3	102.2	53.3
Washington	3,490.1	2,810.9	2,699.1	111.8	585.2	94.0
West Virginia	1,074.8	1,012.6	971.0	41.6	51.7	10.5
Wisconsin	3,432.0	3,248.9	3,194.3	54.6	132.3	50.8
Wyoming	730.1	598.1	597.5	0.6	108.0	24.0
District of Columbia	431.9	421.4	407.6	13.8	10.5	0.0

[a] Includes summer school, adult programs, community services, and community colleges (under jurisdiction of local boards of education).

Source: National Education Association - Copyright 1987, *Estimates of School Statistics 1986-87.*

F29. Current Expenditures Per Pupil by State[a]

Selected School Years 1949-1950 — 1984-1985[b]

State	1949-50	1959-60	1969-70	1979-80	1984-85
U.S. average[b]	$ 209	$ 375	$ 816	$ 2,272	$ 3,449
Alabama	117	241	544	1,612	2,325
Alaska[c]	-	546	1,123	4,728	7,843
Arizona	241	404	720	1,971	2,724
Arkansas	112	225	568	1,574	2,353
California	n.a.	424[d]	867	2,268	3,256
Colorado	220	396	738	2,421	3,697
Connecticut	255	436	951	2,420	4,738
Delaware	259	456	900	2,861	4,184
Florida	181	318	732	1,889	3,238
Georgia	123	253	588	1,625	2,657
Hawaii	-	325	841	2,322	3,465
Idaho	186	290	603	1,659	2,401
Illinois	258	438	910	2,587	3,538
Indiana	235	369	728	1,882	3,051
Iowa	231	368	844	2,326	3,439
Kansas	219	348	771	2,173	3,560
Kentucky	121	233	545	1,701	2,390
Louisiana	214	372	648	1,792	2,905
Maine	157	283	693	1,824	3,024
Maryland	213	393	918	2,598	4,102
Massachusetts	236	409	859	2,819	4,026
Michigan	220	415	904	2,640	3,848
Minnesota	242	425	904	2,387	3,674
Mississippi	80	206	501	1,664	2,357
Missouri	174	344	709	1,936	2,958
Montana	268	411	782	2,476	3,847
Nebraska	217	337	736	2,150	3,471
Nevada	246	430	770	2,088	2,829
New Hampshire	211	347	723	1,916	3,271
New Jersey	280	488	1,016	3,191	4,504
New Mexico	222	363	707	2,034	3,153
New York	295	562	1,327	3,462	5,492
North Carolina	141	237	612	1,754	2,625
North Dakota	226	367	690	1,920	3,210
Ohio	202	365	730	2,075	3,257
Oklahoma	207	311	604	1,926	2,850
Oregon	272	448	925	2,692	3,889
Pennsylvania	216	409	882	2,535	4,237
Rhode Island	240	413	891	2,601	4,285
South Carolina	122	220	613	1,752	2,591
South Dakota	230	347	690	1,908	2,892
Tennessee	132	238	566	1,635	2,363
Texas	209	332	624	1,916	3,043
Utah	179	322	626	1,657	2,220
Vermont	193	344	807	1,997	3,651
Virginia	146	274	708	1,970	3,155
Washington	248	420	915	2,568	3,723
West Virginia	150	258	670	1,920	3,244
Wisconsin	230	413[e]	883	2,477	3,816
Wyoming	263	450	856	2,527	4,799
District of Columbia	256	431	1,018	3,259	4,571

---

[a] Data are for pupils in average daily attendance in full-time public elementary and secondary day schools.

[b] Beginning in 1959-1960, totals include Alaska and Hawaii.

[c] Because of the high cost of living in Alaska, per pupil expenditure data for this state cannot be readily compared to those for other states.

[d] Estimated by Office of Education.

[e] Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

F30. Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State

Selected School Years 1965-1966 to 1985-1986

State	1965-1966	1969-1970	1975-1976	1980-1981	1985-1986
U.S. average	$ 6,500	$ 8,520	$ 12,448	$ 17,360	$ 25,313
Alabama	5,150	6,817	10,597	15,413	22,934
Alaska[a]	8,240	10,560	19,312	29,000	41,480
Arizona	7,025	8,715	12,394	17,359	24,680
Arkansas	4,740	6,273	9,648[b]	13,270	19,538
California	8,150	9,750	15,200	19,648	29,132
Colorado	6,391	7,600	12,000	17,734	25,892
Connecticut	7,200	9,080	11,874	17,440	26,610
Delaware	7,150	8,900	12,545	18,025	24,624
Florida	6,435	8,300	10,496	15,563	22,250
Georgia	5,350	7,170	10,622	15,444	22,080
Hawaii	6,929	9,572	15,209	20,993	25,845
Idaho	5,685	7,103	10,212	15,146	20,969
Illinois	7,123	9,250	n.a.	19,518	27,190
Indiana	7,050	9,139	11,165[c]	16,876	24,274
Iowa	6,050	8,050	11,570	16,150	21,690
Kansas	5,785	7,620	10,710	15,250	22,644
Kentucky	4,930	7,041	9,770	15,580	20,940
Louisiana	6,039	6,990	10,092[b]	14,900	20,460
Maine	5,550	7,575	10,620	13,994	19,583
Maryland	6,878	9,383	13,709	19,286	27,186
Massachusetts	7,100[d]	8,980	11,900	18,288	26,800
Michigan	6,850	9,823	15,540	21,057	30,168
Minnesota	6,641	9,592	12,261	17,182	27,360
Mississippi	4,190	5,870	9,314	13,000	18,443
Missouri	5,857	7,825	10,490	15,422	21,974
Montana	5,800	7,650	11,000	15,967	22,482
Nebraska	5,225	7,526	10,017	14,675	20,939
Nevada	7,025	9,248	12,716	17,700	25,610
New Hampshire	5,650	7,715	10,500	[illegible]3,273	20,263
New Jersey	6,968	9,125	13,375	18,300	27,170
New Mexico	6,356	7,840	11,005	16,948	22,644
New York	7,700	9,700	15,950[d]	20,400	30,678
North Carolina	5,337	7,444	11,165	15,858	22,795
North Dakota	5,120	6,760	9,888	14,881	20,816
Ohio	6,350	8,242	11,400	16,200	24,500
Oklahoma	5,650	6,987	9,600	14,640	21,419
Oregon	6,650	8,975	12,400	18,500	25,788
Pennsylvania	6,410	8,700	12,350	17,690	25,853
Rhode Island	6,325	8,808	13,381	19,803	29,470
South Carolina	4,675	6,750	9,904	14,108	21,570
South Dakota	4,650	6,300	9,314	13,636	18,095
Tennessee	5,100	7,200	10,299	14,073	21,800
Texas	5,950[e]	7,275	11,373	15,715	25,160
Utah	6,260	7,644	11,360	16,612	22,341
Vermont	5,640	7,960	9,975	13,235	20,325
Virginia	5,650	8,000	11,300	14,649	23,382
Washington	6,825	9,025	13,615	20,702	26,015
West Virginia	4,990	7,610	10,480	14,948	20,627
Wisconsin	6,425[b]	9,000	12,816	20,062	26,525
Wyoming	6,119	8,282	11,100	20,438	27,224
District of Columbia	7,500	10,660	15,297[c]	22,883	33,990

---

[a] Because of the high cost of living in Alaska, data for this state cannot readily be compared with those for other states.

[b] Includes some personnel in addition to instructional staff.

[c] Data are for school year 1974-1975 in Indiana. In District of Columbia, data are for 1966-1967.

[d] Salary data reported as median salary.

[e] Excludes nursery and kindergarten schools.

Source: Department of Education, National Center for Education Statistics.

F31. Revenue Receipts for Public Schools by Source of Funds and State

School Year 1984-1985

	Amount ($Millions)				Percent of Total		
State	Total	Federal	State	Local and Other[a]	Federal	State	Local and Other[a]
Total	$ 137,350.7	$ 8,952.4	$ 66,983.3	$ 61,415.0	6.5%	48.8%	44.7%
Alabama	1,788.9	221.6	1,177.9	389.4	12.4	65.8	21.8
Alaska	739.7	60.3	529.1	150.3	8.2	71.5	20.3
Arizona	1,579.4	140.6	927.6	511.2	8.9	58.7	32.4
Arkansas	1,017.0	121.7	565.6	329.6	12.0	55.6	32.4
California	14,122.2	1,118.2	9,538.7	3,465.3	7.9	67.5	24.5
Colorado	2,229.5	104.3	881.9	1,243.4	4.7	39.6	55.8
Connecticut	2,106.9	80.7	877.9	1,148.2	3.8	41.7	54.5
Dalaware	374.6	29.1	258.7	86.8	7.8	69.1	23.2
Florida	5,335.7	406.2	2,901.7	2,027.8	7.6	54.4	38.0
Georgia	2,852.6	242.5	1,591.3	1,018.8	8.5	55.8	35.7
Hawaii	532.7	57.9	474.2	.6	10.9	89.0	.1
Idaho	479.7	37.0	273.6	169.1	7.7	57.0	35.3
Illinois	5,450.4	243.8	1,982.1	3,224.5	4.5	36.4	59.2
Indiana	3,234.0	146.1	1,900.4	1,187.5	4.5	58.8	36.7
Iowa	1,643.8	78.3	727.4	838.0	4.8	44.3	51.0
Kansas	1,546.9	75.1	675.4	796.4	4.9	43.7	51.5
Kentucky	1,426.9	182.9	908.4	335.6	12.8	63.7	23.5
Louisiana	2,392.8	249.2	1,289.4	854.2	10.4	53.9	35.7
Maine	630.8	39.3	313.1	278.4	6.2	49.6	44.1
Maryland	2,638.9	148.5	1,039.9	1,450.5	5.6	39.4	55.0
Massachusetts	3,492.6	185.6	1,458.8	1,848.2	5.3	41.8	52.9
Michigan	6,339.9	298.3	2,135.5	3,906.2	4.7	33.7	61.6
Minnesota	2,705.1	122.6	1,507.2	1,075.2	4.5	55.7	39.7
Mississippi	944.9	155.8	559.9	229.2	16.5	59.3	24.3
Missouri	2,259.3	163.1	868.8	1,227.4	7.2	38.5	54.3
Montana	615.5	52.9	306.8	255.8	8.6	49.8	41.6
Nebraska	897.9	61.0	225.7	611.1	6.8	25.1	68.1
Nevada	406.4	22.0	163.7	220.6	5.4	40.3	54.3
New Hampshire	480.0	23.4	24.0	432.6	4.9	5.0	90.1
New Jersey	5,518.7	250.5	2,247.3	3,020.8	4.5	40.7	54.7
New Mexico	925.4	117.8	693.9	113.6	12.7	75.0	12.3
New York	13,295.6	665.6	5,484.5	7,145.6	5.0	41.3	53.7
North Carolina	2,816.9	258.0	1,820.6	738.3	9.2	64.6	26.2
North Dakota	403.7	34.3	208.9	160.5	8.5	51.7	39.8
Ohio	5,977.1	307.3	2,699.9	2,969.9	5.1	45.2	49.7
Oklahoma	1,513.7	97.8	915.3	500.6	6.5	60.5	33.1
Oregon	1,759.9	108.9	489.1	1,162.0	6.2	27.8	66.0
Pennsylvania	7,313.9	334.5	3,362.8	3,616.6	4.6	46.0	49.4
Rhode Island	525.6	23.8	211.3	290.5	4.5	40.2	55.3
South Carolina	1,749.9	176.5	1,022.0	551.4	10.1	58.4	31.5
South Dakota	373.5	50.5	96.1	226.9	13.5	25.7	60.8
Tennessee	1,737.7	201.0	736.5	800.2	11.6	42.4	46.1
Texas	10,780.1	710.2	5,076.3	4,993.7	6.6	47.1	46.3
Utah	1,045.6	61.8	541.1	442.7	5.9	57.8	42.3
Vermont	326.8	18.6	103.6	204.6	5.7	31.7	62.6
Virginia	3,202.1	224.2	1,037.4	1,940.4	7.0	32.4	60.6
Washington	2,833.0	156.1	2,100.9	576.0	5.5	74.2	20.3
West Virginia	1,085.3	86.0	716.6	282.8	7.9	66.0	26.1
Wisconsin	2,886.0	134.2	1,098.4	1,653.4	4.6	38.1	57.3
Wyoming	623.2	20.7	235.9	366.6	3.3	37.9	58.8
District of Columbia	391.6	46.0	-	345.7	11.7	-	88.3

[a] Includes revenue from local and intermediate sources, gifts, and tuition and fees from patrons.

Source: Department of Education, National Center for Education Statistics.

Glossary

NOTE: Terms generally associated with a particular Federal agency or level of government are identified by the following abbreviations: **BC**-Bureau of the Census; **BEA**-Bureau of Economic Analysis; **BLS**-Bureau of Labor Statistics; **DA**-Department of Agriculture; **DC**-Department of Commerce; **IRS**-Internal Revenue Service; **OMB**-Office of Management and Budget; **S**(tate)-**L**(ocal) governments as reported by the Bureau of the Census; **TD**-Treasury Department; **TF**-Tax Foundation.

Adjusted gross income (IRS): For Federal individual income tax purposes, gross income from all sources not specifically excluded minus certain deductions, primarily business expenses.

Appropriations (OMB): Legal authorization to make specified amounts of expenditures or to enter into obligations to make expenditures from the general fund or from special funds for specified purposes.

Assistance and subsidies (BC): Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government; includes direct cash assistance to public welfare recipients; veterans' bonuses; direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions; and payments for agricultural support programs and foreign aid.

Budget surplus or deficit (OMB): The difference between budget receipts and budget outlays (i.e., expenditures and net lending) in a given year. (See "Federal budget receipts" and "Federal budget expenditures.") Cash balances, appropriation balances, and surpluses or deficits of previous years are not part of the calculation of the budget surplus or deficit. Excludes deficits incurred on off-budget transactions.

Business saving (BEA): Undistributed corporate profits with inventory valuation and corporate capital consumption adjustments, and corporate and noncorporate capital consumption allowances (with adjustment).

Capital consumption adjustment (BEA): The tax-return based capital consumption allowances less capital consumption allowances that are based on estimates of economic service lives, straight-line depreciation, and replacement cost.

Capital consumption allowances (BEA): A measure of the plant and equipment depreciated, worn out, damaged, or rendered obsolete during a given period of time.

Capital outlay (BC): Expenditures for the acquisition of or addition to fixed assets. Included are amounts for replacements and major alterations, but not for repair.

Character and object classification of expenditures (BC): A classification which focuses on the nature of spending apart from the functions served; distinguishes among purchases of goods and services for current operation and capital outlay; assistance and subsidies; interest on debt; and insurance benefits and repayments.

Charges and miscellaneous revenue (BC): Nontax revenue derived chiefly from fees, assessments, and other reimbursements for current services, interest earnings, and from rents and sales of commodities or services furnished incident to the performance of particular general government functions.

Consumer price index (BLS): A measure of the average level of prices in a fixed market basket of goods and services bought by urban wage earners and clerical workers and by all urban consumers, compared to the average level in a base period.

Corporate profits tax liability (BEA): Federal, state, and local taxes levied on corporate income of a given period, measured on an accrual basis.

Corporation income taxes (BC): Taxes on net income of corporations, including distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses.

Current operation expenditures (BC): Expenditures for compensation of own employees, and for supplies, materials, and contractual services, except amounts for capital outlay.

Depreciation charges (BEA, IRS): Charges made by private business and nonprofit institutions against receipts to account for the decrease in value of capital assets as a result of wear, accidental damage, and obsolescence, plus an estimate of corresponding depreciation in owner-occupied dwellings. Accepted accounting and tax practice permits various methods of deducting estimated depreciation to account for the gradual exhaustion of durable capital assets.

Direct expenditures (BC): Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments, i.e., all expenditures other than intergovernmental expenditures.

Disposable personal income (BEA): Personal income less personal tax and nontax payments to government.

Employment (BLS): Employed persons are those who did any work for pay during a specified week, or who worked without pay for 15 hours or more in a family enterprise (farm or business); also included are persons who did not work or look for work but who had a job or business from which they were temporarily absent during the week. Unemployed persons comprise those who did not work at all during the week and who were looking for work, or were on layoff from a job.

Expenditures: (See Government expenditures, Federal expenditures, etc.)

Farm output, index of (DA): A measure of the variation in the volume of farm output compared to the average in a base period. Farm output consists of farm production available for human use through sales from farms or consumption in farm households.

Federal budget expenditures (OMB, TD): In the unified budget concept, covers expenditures of all Federal agencies and trust funds. Expenditures are distinguished from net lending, and total budget outlays are the sum of expenditures and net lending. Expenditures of public enterprise funds and trust revolving funds are shown net of the receipts of such funds. Certain other receipts are also offset against expenditures in the new budget concept.

Federal budget outlays (OMB): (See Federal budget expenditures.)

Federal budget receipts (OMB, TD): In the unified budget concept, covers receipts, net of refunds, of all Federal agencies and trust funds. Interfund and intragovernmental transactions are excluded. Does not include proceeds of borrowing or receipts of public enterprise and revolving funds.

Federal debt limit (OMB, TD): A limit imposed by law (Second Liberty Bond Act as amended) on the aggregate face amount of outstanding obligations issued, or guaranteed as to principal and interest, by the United States except such guaranteed obligations as may be held by the Secretary of the Treasury.

Federal expenditures (BEA): Federal purchases of goods and services, transfer payments, grants-in-aid to state and local governments, net interest paid, and subsidies less current surplus of government enterprises. The basic differences between this and the unified budget basis for expenditures, apart from the fact that these data are converted to a calendar year basis, are that they are on an accrual basis, and exclude capital transactions that do not represent current production.

Federal funds (OMB, TD): Accounts designed for general support functions of the Federal government and not earmarked by law for a specified purpose.

Federal internal revenue collections (IRS): Total Federal taxes collected through the Internal Revenue Service. They make up 99 percent of all Federal taxes (customs and a few miscellaneous taxes are excluded).

Federal tax burden (TF): Estimates of the geographic origin of Federal taxes in terms of their ultimate incidence rather than the point of collection, based on a framework of assumptions and methods developed by the Tax Foundation.

Federal tax collections (TD): All internal revenue collections plus customs collections plus railroad unemployment insurance taxes collected by the Railroad Retirement Board, before refunds.

Federal tax receipts (BEA): Differ from tax receipts above chiefly in that business taxes are included on an accrual basis.

Federal tax receipts (OMB, TD): Internal revenue collections plus customs and railroad unemployment insurance taxes, net of refunds.

Financial administration expenditures (BC): Expenditures for tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Full faith and credit debt (BC, S-L): State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

Function classification of expenditures (OMB, BC): Focuses on the purposes that particular kinds of expenditures are designed to serve or facilitate. The classification used by the Office of Management and Budget distinguishes more than a dozen major groups of programs (each with subgroups), including national defense, veterans' benefits and services, health, education and related services, agriculture, commerce and housing credit, income security, interest, and general government. The function classification used by the Bureau of the Census is more appropriate to the analysis of state and local government programs. The categories include education, public welfare, highways, police and fire protection, health and hospitals, sewerage, interest, and general control. The Census Bureau classifies most veterans' services and benefits according to the type of service provided (e.g., education, health and hospitals, etc.) rather than under a single category as does the Office of Management and Budget.

General control expenditures (BC): Expenditures of the legislative and judicial branches, the office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like.

General expenditures (BC): Total expenditures (see Government expenditures) less utility, liquor store, and insurance trust expenditures when used in reference to state or local governments separately.

General revenue (BC): Total revenue (see Government revenue) less utility, liquor store, and insurance trust revenue when used in reference to state or local governments separately. When combined for state-local totals, it refers only to taxes and charges and miscellaneous revenue to avoid duplicating intergovernmental revenue (see Revenue from own sources).

General revenue sharing (OMB, TD): Funds distributed to states and local general purpose governments by the Federal government under the State and Local Fiscal Assistance Act of 1972 and subsequent laws.

Government expenditures, total (BC): All money paid out by a government – net of recoveries and other correcting transactions – other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures include only external transactions of a government and exclude noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved. (See also Direct expenditures, General expenditures, and Direct general expenditures.)

Government revenue, total (BC): All money received by a government from external sources – net of funds and other correcting transactions – other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind."

Grants-in-aid (BC, OMB): Payments made by one government unit to another government unit for specified or general purposes. They represent Federal support for a state or locally administered program, or state support for a local program.

Gross debt (BC): All long-term credit obligations incurred and outstanding whether backed by a government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations.

Gross national product or expenditure (BEA): The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.

Gross private domestic investment (BEA): Purchases of newly produced capital goods plus the value of the change in the volume of inventories held by business. Purchases include all new private dwellings, whether leased to tenants or owner-occupied.

Guaranteed debt (TD): Obligations of certain semi-public and public corporations which are guaranteed by the Federal government as contingent liabilities.

Guarantees (OMB): A Federal credit aid in which the Federal government pledges its financial liability for loans made by private, state, or local government institutions.

Highway trust fund (OMB, TD): A Federal trust fund (created under the Highway Revenue Act of 1956) to finance the expanded program of Federal highway aid. Appropriations based on certain highway user tax collections (on motor fuels, vehicles, and parts) are made to the fund, and from it Federal payments to states for highway construction are made.

Implicit price deflator for gross national product (BEA): A measure of the average level of market prices of goods and services represented in the national income and product accounts, compared to the average level in a base period.

Income: (See National income, Adjusted gross income, Personal income, Disposable personal income.)

Indirect business tax and nontax liability (BEA): All tax liabilities incurred by business, except for corporate income and social insurance taxes, plus general government nontax revenues from business. Nontax liabilities consist mainly of certain charges for government products and services, of fines and penalties, of donations, and of special assessments by state and local governments. Tax and nontax liabilities are measured on an accrual basis.

Individual income taxes (BC): Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like.

Insurance trust expenditures (BC): Cash payments to beneficiaries of contributory social insurance programs, such as Old-Age, Survivors, Disability, and Health Insurance; government employee retirement; unemployment compensation; sickness insurance; etc. Excludes cost of administration, intergovernmental expenditures for social insurance, and noncontributory payments to former employees.

Insurance trust revenue (BC): Revenue from contributions required of employers (excluding government as an employer) and employees for financing social insurance programs, and earnings on assets of such systems.

Intergovernmental expenditures (BC): Payments to other governments as grants-in-aid, shared revenues, payments in lieu of taxes, or as reimbursements for the performance of services for the paying government.

Intergovernmental revenue (BC): Revenue received from other governments as grants-in-aid, shared revenues, receipts in lieu of taxes, or as reimbursements for services performed.

Inventory valuation adjustment (BEA): Corporate profits and income of unincorporated enterprises include inventory profit or loss in customary business accounting. Current output in the national income accounts, however, includes only the value of the change in volume in inventories. The adjustment is that necessary to take account of this departure from business accounting. No valuation adjustment is necessary for farm inventories because farm income is measured exclusive of inventory profits.

Labor force (BLS): All persons 16 years or age or over who are employed or unemployed, according to established criteria. Total labor force includes members of the armed forces stationed either in the United States or abroad. These are excluded from civilian labor force. (See Employment.)

License taxes (BC, S-L): Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, number of business units, or capacity. Excludes taxes measured directly by transactions, income, or property value, except those to which only nominal rates apply.

Liquor store expenditures (BC, S-L): Expenditures by government-owned facilities for purchase of liquor for resale and provision and operation of stores. Excludes expenditures for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor store revenue (BC, S-L): Revenue from sale of liquor and from related operations of publicly operated stores. Excludes collections from sales taxes and license taxes on alcoholic beverages, classified as tax revenue.

National income (BEA): The aggregate earnings of labor and property which arise from the current production of goods and services by the nation's economy. It consists of compensation of employees, profits of corporate and unincorporated enterprises, net interest, rents paid to individuals, plus taxes on earnings.

National income and product accounts (BEA): Accounts prepared and published by the Department of Commerce showing various aspects of the total output of the economy and of the total income received in the economy.

National resources expenditures (BC): Payments for conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance, and credit activities. Excludes hydroelectric power activities classified under utility expenditures.

Net exports of goods and services (BEA): The excess of exports of goods and services (domestic output sold abroad, and the production abroad credited to U.S.-owned resources) over imports (U.S. purchases of foreign output, production in the United States credited to foreign-owned resources, and net private cash remittances to abroad).

Net interest (BEA): The net interest component of national income is total interest (monetary and imputed) received by or accruing to individuals and governments less total interest paid by governments. Government interest paid is excluded because it is not considered income arising out of current production.

Net long-term debt (BC, S-L): Total long-term debt less cash and investment assets of sinking funds and other reserve funds specifically held for redemption of long-term debt.

Net national product (BEA): The market value of the net output of goods and services produced by the nation's economy. It equals gross national product less capital consumption allowances.

Nonguaranteed debt (BC, S-L): Long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. It does not constitute an obligation on any other resources of the government if the pledged sources are insufficient.

Offsets to long-term debt (BC, S-L): Cash and investment assets of sinking funds, bond reserve and other reserve funds that are specifically held for redemption of long-term debt, and assets of credit funds that are pledged to redeem debt incurred to finance loan activities of such funds.

Parity ratio (DA): A measure of the change in the relationship between prices farmers receive for farm products and prices they pay for goods and services, compared to this relationship in the base period, 1910-1914.

Personal consumption expenditures (BEA): The sum of money and imputed expenditures made by consumers (individuals, nonprofit institutions such as hospitals, etc.) for goods and services. It excludes purchases of dwellings (included in gross private domestic investment), but includes rental value of owner-occupied houses.

Personal income (BEA): National income less various kinds of income not actually received by individuals, nonprofit institutions, etc. (i.e., undistributed corporate profits, corporate taxes, employer contributions for social insurance) plus certain receipts which do not arise from current production (i.e., transfer payments and government interest).

Personal saving (BEA): The difference between disposable personal income and personal consumption expenditures. It includes the changes in cash and deposits, security holdings, indebtedness, reserves of life insurance companies and mutual savings institutions, the net investment of unincorporated enterprises, and the acquisition of real property net of depreciation. Personal saving includes saving by individuals, nonprofit institutions, and private pension, health, welfare, and trust funds.

Producer price index (BLS): A measure of the average level of prices received by producers of commodities in all stages of processing, compared to the average level in a base period. Includes items produced, as well as those imported for sale; generally applies to the first significant commercial transaction in primary markets in the United States. Formerly known as the wholesale price index.

Production workers (BLS): Working foremen and all nonsupervisory workers, including trainees, engaged in any type of production operation or closely associated services. Excludes supervisory employees (above the working foremen level) and their clerical staffs.

Property taxes (BC, S-L): Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public enterprise funds, Federal (OMB): Revolving funds (see definition below) with receipts primarily from outside the government. They include nearly all of the government corporations, the postal fund, and various unincorporated business-type enterprises.

Public welfare (BC): Support of and assistance to needy persons contingent upon their need. Expenditures for public welfare include cash assistance payments directly to needy persons, vendor payments to private purveyors for medical care and other services, welfare institutions, and others.

Purchasing power of the dollar (BLS): A measure of the quantity (not quality) of goods and services that a dollar will buy in a specified market (e.g., consumer or producer) compared with the amount that it could buy in some base period. It is obtained by taking the reciprocal of an appropriate price index.

Revenue from own sources (BC): Total revenue from own sources consists of taxes, charges, and miscellaneous revenue, and revenue from utility, liquor stores, and insurance trust. General revenue from own sources is limited to taxes (as defined by the Bureau of the Census to exclude insurance trust fund taxes), charges, and miscellaneous revenue.

Revolving and management funds, Federal (OMB): Revolving funds are those which finance a cycle of operations in which the expenditures generate receipts that are available for continuing use. They include public enterprise funds and intragovernmental funds (funds with receipts primarily from inside the government). Management funds facilitate accounting for and administration of activities financed by two or more appropriations. The receipts of revolving and management funds are not included in budget receipts. They are deducted from expenditures of these funds in deriving budget expenditures.

Sales and gross receipts taxes (BC): Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based on use, storage, production, importation, or consumption of such goods. *General sales or gross receipts taxes* apply to all types of goods, services, or gross income except to items that are specifically exempted. *Selective sales and gross receipts taxes* are imposed distinctively on selected commodities, services, or businesses. Selective sales taxes are also known as "excise" taxes.

Severance taxes (BC): Taxes imposed on removal from land or water of natural products, such as oil, gas, other minerals, timber, and fish.

Shared revenue (OMB, TD): Payments to the states and localities of a portion of the proceeds from the sale of certain Federal property, products and services, and payments to the Territories of certain Federal tax collections derived within their boundaries or from transactions affecting them.

Short-term debt (BC, S-L): Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special districts (L): Independent governmental units created to provide a single function or limited functions and having the power to tax, impose service charges, or incur debt therefor.

Special Issues (TD): Securities issued by the Treasury for investment of reserves of government trust funds and for certain payments to veterans.

Standard Metropolitan Statistical Area (BC): Also known as Metropolitan Statistical Areas, these are integrated economic and social units having at least one city with 50,000 or more inhabitants; or Census Bureau-defined urbanized areas of at least 50,000 inhabitants and a total area population of at least 100,000 (75,000 in New England).

Surplus or deficit (BC, BEA): Government revenues less expenditures in a given period. Cash balance carry-overs and surpluses or deficits of prior years are not part of the calculation of surplus or deficit.

Tax Index (TF): A measure of the average level of taxes compared to the average level in a base period. A separate Tax Index is available for all governments, for the Federal government, and for state-local governments combined, as well as for each major type of tax at different levels of government.

Taxable Income (IRS): For Federal individual income tax purposes, adjusted gross income less personal deductions and exemptions.

Taxes: Compulsory contributions exacted by a government for public purposes. The Bureau of the Census's definition of "taxes" is limited to general taxes only; it excludes taxes or contributions paid by employers and employees that go into insurance trust funds – e.g., social security, railroad retirement, and unemployment compensation taxes. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government.

Total debt (BC): All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.

Transfer payments (BEA): Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, welfare payments, military pensions, mustering-out pay, and corporate gifts to nonprofit institutions.

Treasury obligations (TD): Treasury certificates and bills are short-term Federal securities; certificates mature in 1 year, bills in 90 or 91 days. Treasury notes are Federal securities with maturities ranging from 2 to 5 years. Treasury bonds are Federal securities with maturity dates ranging from 6 to 50 years.

Trust funds, Federal (OMB, TD): Funds that are established to account for receipts which are held in trust by the government for use in carrying out specific purposes and programs in accordance with a trust agreement or a statute.

Unemployment: (See Employment.)

Utility (BC, S-L): A water supply, electric light and power, gas supply, or transit system owned and operated by a government.

Utility expenditures (BC, S-L): Expenditures for construction or acquisition of publicly owned utility facilities or equipment, for production and distribution of utility commodities and services, and for interest on debt. Expenditures for administering utility debt and investments and for providing services to the local government are not included. Such costs are general expenditures of the local government.

Utility revenue (BC, S-L): Receipts from the sale of utility services or commodities to the public or to other governments.

Index

A

Adjusted gross income, see *Individual income tax, Federal*
Administration
  Public expenditures, 9
    Financial, 8, 9
      Percentage of all expenditures, 10
    Social insurance, 8
Africa, Grants and credits to, 111
African Development Fund, 111
Agricultural Trade Development and Assistance Act
  Credits, 110
Agriculture, see also *Commodity Credit Corporation*
  Department
    Employment, 156
    Federal outlays, 99
    Public enterprise funds, 114
  Employment, 44
  Farm income, 73
    Part of national income, 50
  Farm output index, 74
    Defined, *Glossary*
  Farms, number, 73
  Federal outlays, 91, 98, 101
    Aid to state and local governments, 101, 103
  Government payments to farmers, 73
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Price index
    Paid by farmers, 74
    Parity ratio, 74
      Defined, *Glossary*
    Received by farmers, 74
  Price support program
    Costs and losses, by commodity, 109
    Federal outlays, 105
  Production expenses, 73
Agriculture, forestry, and fisheries
  Corporate profits, taxes, and dividends, 60-61
Aid, see also *Expenditures, Public – Intergovernmental; General revenue sharing; Grants-in-aid; Revenue – Intergovernmental; Expenditures, Public and Revenue,* subdivided by level of government
  Federal expenditures
    To state and local governments, 100
      By form of aid, 103
      By function, 101, 103
      By state, 104, 150
        Tax burden per dollar, 150, 151
    To state governments by function, 237
  Percent change by level of government, 3
  State expenditures, 231
Aid, Foreign, see *Foreign assistance*
Aid to families with dependent children, 31, 210
  By state, 211
  Recipients by state, 216-217
Air transportation, 8, 9
  Expenditures
    By level of government, 8
    Local, by unit of government, 293
    Percentage of all government expenditures, 10
  Federal excise collections, 139
  Federal excise rates, 140-141
  Revenue from charges, state and local, 195
Airport and airway trust fund
  Federal aid to state and local governments, 103
  Receipts and expenditures, 115
Airports
  Federal aid to states, 237
Alcoholic beverage tax
  Federal excise collections, 139
  Federal excise rates, 140-141
  Revenue, 14
    By level of government, 13
    Percent of all government revenue, 15
  State, dates of adoption, 249
  State collections, 242-243
    By state, 263
    Percent of total state taxes, 241
  State rates, by state, 260-261
Appropriations, defined, *Glossary*
Armed forces, 44, 160
Asian Development Bank, Investment in, 111
Assessed valuation of property, by state, 216-217
Assessments, Special
  State and local revenue, 195
Assistance and subsidies
  Defined, *Glossary*
  Expenditures

  Federal, 107
  Local, 291
    By state, 294-295
  State, 230
    By state, 228-229
Assistance payments
  City expenditures, 301
  State expenditures, 235
Atomic Energy Commission, see *Energy Department*
Atomic energy defense activities
  Federal expenditures, 100
Automobile, see *Motor vehicle*
Australia, 36, 37
Australia and New Zealand, 155
Austria, 36, 37
  Grants and credits to, 111
Aviation fuel
  Federal excise collections, 139
  Federal excise rates, 140-141

B

Balance of payments, 49
Bangladesh, 155
  Grants and credits to, 111
Bank loans, Household, 82, 83
Belgium, 36, 37
Belgium and Luxembourg, Grants and credits to, 111
Black Lung Disability Fund
  Benefit payments, 27
  Federal excise tax collections, 139
  Federal transfer payments to persons, 31
  Receipts and expenditures, 115
Blind
  Benefit payments to, 210
Bonds, *see Corporate bonds; Government securities; Municipal bonds; Stamp taxes*
Bows and arrows
  Federal excise tax rates, 140-141
Brazil, 155
Budget, Federal, see *Expenditures, Public-Federal budget; Federal loans; Revenue-Federal budget receipts*
Budget, surplus or deficit, see *Surplus or deficit*
Business, see also *Inventory; Saving*
  Equipment, as component of wealth, see Wealth
  Expenditures for new plant and equipment, 59
  Firms
    Number, receipts, and profits, 64
    Number, receipts by size of receipts, 64
  Income
    Business and professional, 50
  Indirect tax and nontax liability, 6, 51
    Defined, *Glossary*
    State and local, 165
  Indirect taxes
    Receipts and index
      All governments, 18
      Federal, 120
      State and local, 181
  Productivity and related data, 65
  Saving by households, 82
Business cycles, 79

C

Canada, 36, 37, 66, 69, 155
Capital
  Consumption adjustment, 50, 51
    Defined, *Glossary*
  Consumption allowance, 51
    Defined, *Glossary*
  Formation
    Ratio to GNP in selected countries, 69
  Investment per production worker, by manufacturing industry, 68
Capital account transactions, International, 49
Capital outlay expenditures
  City, 301
  Defined, *Glossary*
  Elementary and secondary schools, 318
    By state, 321
  Federal, 107
  Local, 291
    By state, 294-295
  State, 230
    By state, 228-229
    Education, by state, 233
    Highways, by state, 234
    Hospitals, by state, 236
  State and local, by function, 208
    By state, 209
Capital stock tax, see *Stamp taxes*
Charges and miscellaneous revenue
  By level of government, 13
  City, 313
    Per capita, 290
  Defined, *Glossary*
  Local, 303
    By state, 306-307
    By unit of government, 308-309
    Per capita by SMSAs, 310

Percent of local general revenue, 305
State, 240
By state, 238-239
State and local, 179
By state, 182-183
Per capita, 186
By state, 187
Ranking of states, 188
Per $1,000 of personal income, 189
By state, 190
Ranking of states, 191
Percent of all general revenue, 180
Revenue by source and level of government, 195
Total Federal, state, and local, 14
Percent of all government revenue, 15
Chemicals and allied products industry
Capital invested per production worker, 68
Chemicals tax
Federal excise rates, 140-141
Chile, 155
China, Republic of (Taiwan), see *Taiwan*
Cigarette tax, see also *Tobacco taxes*
State, dates of adoption, 249
State tax rates, 265
City, see *Debt, Public-City or Local; Expenditures, Public-City; particular expenditure functions; particular tax and revenue sources; Revenue-City*
Civil service retirement, see *Retirement systems, Government*
Clothing, accessories and jewelry
Personal consumption expenditures, 58
Coal tax
Federal excise rates, 140-141
Colombia, 155
Commerce and housing credit
Federal expenditures, 91, 98, 101
Aid to state and local governments, 101, 103
Commerce Department
Federal expenditures, 99
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Public enterprise funds, 114
Commodities, durable and nondurable
Personal consumption expenditures, 58
Commodity Credit Corporation
Costs and losses, 109
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Price support program, 105, 109
Public enterprise fund, 114
Commodity Credit Corporation Charter Act
Credits, 110
Communications and public utilities
Corporate profits, taxes, and dividends, 60-61
Community and regional development
Federal outlays, 91, 98, 101
Aid, 101, 103
Compensation and benefits, *see Employment, Government-Federal*
Compensation and pensions, see *Retirement systems, Government; Veterans*
Compensation of employees, see *National income*
Conservation and development construction value, 71
Construction, Medical facilities
Expenditures, public and private, 33
Construction, New
Gross private domestic investment, 46
Housing starts, 72
Price deflators, implicit, 77
Private
By type, 70
Public
By source of funds, 70
Housing starts, 72
Value, by type, 71
Construction Industry
Corporate profits, taxes, and dividends, 60-61
Consumer credit of households, 82, 83
Consumer price index, 75
Defined, *Glossary*
Measure of purchasing power, 76
Percent change, 3
Rate of change by year, 47
Consumption expenditures, Personal, see *Personal consumption expenditures*
Consumption tax revenue
Selected countries, percent of total, 37
Corporate
Bonds
Saving by households, 82, 83
Yields, 78
Dividends
By industry, 60-61
Part of national income, 50, 51
Funds, sources and uses, 84
Profits
Before and after taxes, 50
By industry, 60-61
In manufacturing corporations, 62
In nonfinancial corporations, pretax and adjusted pretax, 63
Relation to national income, 50, 51

- Undistributed, by industry, 60-61
- Sales, 62
- Stockholders' equity, 62
- Stocks, assets of households, 83

Corporate profits tax, see *Corporation income tax*
- Defined, *Glossary*

Corporation income tax
- Defined, *Glossary*
- Federal
  - Dividends reported, 135
  - Excess profit rates and credits, 136-137
  - Income reported, 135
    - By net income class, 138
  - Rates and credits, 136-137
  - Receipts, 13, 91, 119
    - Percent of all tax receipts, 119
  - Receipts, national income basis, 120
    - Tax index, 120
  - Returns, number
    - By net income class, 138
    - Taxable and nontaxable, 135
  - Tax liability reported, 135
- Federal and state taxes, 63
  - Effective tax rate, 63
- Percent of total tax revenue in selected countries, 37
- Revenue by level of government, 13
- State
  - Collections, 13, 242-243
    - By state, 244-245, 254
    - Percent of total state taxes, 241
  - Date of adoption, by state, 249
  - Deductibility of Federal income tax, 255
  - Rates, 255
- State and local
  - Collections, 192
    - Percent of total collections, 193
  - Receipts, national income basis, 165, 181
    - Tax index, 181
- Total Federal, state, and local
  - Liability, 50, 51
    - By industry, 60-61
    - Defined, *Glossary*
  - Receipts, national income basis, 6, 18
    - Index, 18
  - Revenue, 14
    - Percent of all government revenue, 15
    - Percent of all tax revenue, 37

Corporation license tax
- State collections, by state, 270

Corporations
- Number, receipts, profits, 64
- Number, receipts, by size of receipts, 64

Correction employment, 213

Correction expenditures, 9
- Percent of all government expenditures, 10

Cost-of-living index, see *Consumer price index*

Counties, see also *Debt, Public-County; Employment, Government-County; Expenditures, Public-County; particular expenditure functions; particular tax and revenue sources; Revenue-County*
- Number, by state, 4

Credit, see also *Bank loans; Consumer credit; Federal loans; Public enterprise funds*
- Tax exempt, amount by year, 94

Credit markets, 94
- Total funds advanced and raised, 94
- Federal participation rate, 94

Currency, 81

Current account transactions, 49

Current operation expenditures
- Defined, *Glossary*
- Federal, 107
- Local, 291
  - By state, 294-295
- State, 230
  - By state, 228-229, 233

Customs
- Federal collections, 13, 14, 119
  - Percent of all government revenue, 15
- Federal receipts, 91, 118

D

Death and gift tax, see *Estate and gift tax*

Debt, Foreign countries, to the U.S. government, 155

Debt, Private
- Consumer, 82, 83

Debt, Public, see also *Government securities*
- City, per capita, 290
- County, by state, 316
- Federal , 5, 20, 89, 91, 152, 153
  - By type of obligation, 153
  - Composition, 153
  - Debt limit, 153
    - Defined, *Glossary*
  - Effect of war, 152
  - Guaranteed, 152, 153
    - Defined, *Glossary*
  - Held by public, 91
  - Interest-bearing, 152, 153
  - Interest payments and rates, 152
  - Noninterest-bearing, 153

    - Per capita, 21, 152
    - Percent of all public debt, 21
    - Percent change, 3
    - Percent of GNP, 93
  - Full faith and credit, defined, *Glossary*
  - Gross, by level of government, 20
    - Defined, *Glossary*
  - Local, 20, 163, 289
    - By type and unit of government, 315
      - Long-term, by state, 316
    - Per capita, 21
    - Percent change, 3
    - Percent of all public debt, 21
    - School, by state, 316
  - Municipal, 316
  - Net long-term, defined, *Glossary*
  - Nonguaranteed, defined, *Glossary*
  - Offsets to long-term, defined, *Glossary*
  - School district, 316
  - Short-term, defined, *Glossary*
  - Special district, 316
  - State
    - Gross, 20, 163, 223,
      - By length of maturity, 281
      - By state, 166-167, 285
        - Per capita, 285
      - Long-term
        - By character, 281
          - By state, 284
        - By function, by state, 282-283
      - Per capita, 21
      - Percent of all public debt, 21
    - Net, long-term, 281
      - By state and per capita, 285
    - Percent change, 3
  - State and local, 5, 163
    - Gross, by state, 166-167
    - Long-term, issued and retired, 199
      - By state, 200
    - Outstanding, long and short-term, 199
      - By state, 200
    - Percent change, 3
  - Total debt, defined, *Glossary*
  - Total Federal, state and local, 5, 20
    - Interest expenditures, 9
      - Percent of all expenditures, 10
    - Per capita, 21
    - Percent change, 3
    - Percent distribution by level of government, 21
  - Township, 316
- **Deep seabed tax on mineral extraction**
  - Federal excise rates, 140-141
- **Defense Department**
  - Employment, civilian, by state, 158
  - Federal outlays, 99
    - Military, 100
  - Loan outlays and outstandings, 112, 113
  - Medical care, 33
- **Defense, National,** see *National defense*
- **Deficit,** see *Surplus or deficit*
- **Demand deposits,** 81
- **Denmark,** 36, 37
- **Depreciation charges**
  - By industry, 60-61
  - Defined, *Glossary*
- **Development,** see *Community and regional development*
- **Diesel fuel tax**
  - Federal excise collections, 139
  - Federal excise rates, 140-141
- **Disability insurance**
  - Contributions, 30
  - Payments by program, 27
  - Public expenditures, 33
  - State and local government payments, 31
  - Trust fund, 115, 116
- **Disabled**
  - Benefit payments to, 210
- **Disaster loans,** 112, 113
- **Disposable personal income,** see *Personal income*
- **District of Columbia**
  - Loans, direct and guaranteed, 113
  - Net direct loan outlays, 112
- **Dividends,** see *Corporate dividends*
- **Documentary stamp tax,** see *Stamp taxes*
- **Domestic-civilian programs**
  - Federal expenditures, 100
    - By function, 101
    - Percent change, 3
- **Durable goods**
  - Personal consumption expenditures, 46

E

- **Economic Development Administration**
  - Loans, direct and guaranteed, 113
  - Net direct loan outlays, 112
- **Education,** see also *Higher education*
  - Capital outlays, state and local, 208
    - By state, 209
  - Construction value, 71
  - Debt
    - Interest on debt, 318
      - By state, 321
    - Local

      School, by state, 316
        By unit of government, 316
    State, long-term, by state, 282-283
  Employment, 25
    By state, 213
  Enrollment
    Elementary and secondary
      Actual and projected, public and private, 317
      By state, 216-217
  Expenditures
    City, 301
      Per capita, 290, 302
    Elementary and secondary
      By character, 318
        By state, 321
        Percent distribution, 318
      By state, 320
        Per pupil, 322
    Federal, 8, 32, 91, 98, 103
      Student assistance, 105
    Local, 8, 292
      By state, 296-297
      By unit of government, 293, 298-299
      Per capita in SMSAs, 300
      Percent change, 3
    State, 8, 225
      Aid to local governments, 231
        By state, 232
      By state, 226-227, 233
    State and local, 32, 168
      By state, 170-171, 172-173
      Per capita, 169
        By state, 174
        Ranking of states, 175
      Per $1,000 of personal income, 176
        By state, 177
        Ranking of states, 178
    Total Federal, state and local, 8, 9, 32
      Percent of all government expenditures, 10
  Revenue
    By source and state, 324
    Elementary and secondary, by government source, 319
      Percent distribution, 319
    State, Federal aid, 237
    State and local, from charges, 195
  Salaries, classroom teachers, by state, 323
Education, training, employment, and social services
  Federal outlays, 91, 98, 101
    Aid to state and local governments, 101, 103
Education Department
  Federal outlays, 99
    Loans, direct and guaranteed, 113
    Net direct loan outlays, 112
    Public enterprise funds, 114
Egypt, 155
  Grants and credits to, 111
Electric power systems
  City expenditures, 301
  City revenue, 313
  Local expenditures, by unit of government, 293
Electrical machinery industry
  Capital invested per production worker, 68
Employee retirement systems, Government, see *Retirement systems, Government*
Employment, 44
  Defined, *Glossary*
  Percent change, 3
Employment, Civilian, 44
  Rate of change by year, 47
Employment, Government
  By level of government, 22, 25
  Civilian, by state, 26
  County, number and payroll, 25
  Federal
    Armed forces, 44
      Personnel costs, 160
    Average annual earnings, 24
    Civilian, 22, 25, 156, 157
      By agency and branch, 156
      By state, 26
      Executive branch, by year, 157
        By agency and state, 158
      Full-time equivalent, 25
      Number and pay, by grade, 159
      Payroll, 23, 25
      Percent change, 3
    Personnel compensation and benefits, 160
  Local
    Average monthly earnings, by state, 214-215
    Number, 25
      By state, 26
        Per 10,000 population, 214-215
      School and nonschool, 25
    Payroll, school and nonschool, 25
  Municipal, number and payroll, 25
  State
    Average monthly earnings, by state, 214-215
    Number, 25
      By state, 26
        Per 10,000 population, 214-215
      School and nonschool, 25
    Payroll, school and nonschool, 25
  State and local
    Average annual earnings, 24

  Average monthly earnings by state, 214-215
  Number, 22, 25
    By state, 26, 214-215
      Per 10,000 population, 214-215
    Full-time equivalent, 25
      Per 10,000 population, 213
        By state and function, 213
    Percent change, 3
    School and nonschool, 25
  Payroll
    By state, 214-215
    School and nonschool, 23, 25
 Total Federal, state and local, 22, 25
  Average annual earnings per employee, 24
  Civilian, 22, 25
    By state, 26
  Payroll, 23, 25

Employment security administration
 Federal aid to states, 237

Employment tax, see also *Unemployment compensation*
 Federal receipts, 91, 118, 119

Energy Department
 Federal outlays, 99
 Loans, direct and guaranteed, 113
 Net direct loan outlays, 112
 Public enterprise funds, 114

Energy programs
 Federal outlays, 91, 98, 101, 103

Environment, see *Natural resources*

Environmental Protection Agency
 Federal expenditures, 99

Estate and gift tax
 Federal
  Credit for state death taxes, 142
  Estate tax burden by net estates, 143
  Rates and exemptions, 142
  Receipts, 13, 91, 119
  Receipts and tax index, 120
 Revenue, 14
  By level of government, 13
  Percent of all government revenue, 15
 State
  Collections, 13, 242-243
   By state, 244-245, 268
   Percent of total state taxes, 241
  Estate tax rates and exemptions, 269
  Inheritance rates and exemptions, by state, 266-267

Excess profits tax, see *Corporation income tax*

Excise tax, see also *Manufacturers' excise tax; Retailers' excise tax; particular excise taxes*
 Federal rates, 140-141
 Federal receipts, 91, 119, 139

Executive Branch of Federal government
 Civilian compensation and benefits, 160
 Civilian employment, 156

Executive Office of the President
 Federal expenditures, 99

Exempt organizations, federal excise tax collections, 139

Expenditures, Personal consumption, see *Personal consumption expenditures*

Expenditures, Public, see also *Aid; Capital outlay expenditures; Domestic-civilian programs; particular expenditure functions*
 Character and object classification, defined, *Glossary*
 City
  By character and function, 301
  By function, 293, 298-299
  Intergovernmental, 301
  Per capita, 290, 302
 County
  By function, 293, 298-299
 Direct, defined, *Glossary*
 Federal, 5, 8, 11, 100
  Budget, 89
   By function, 91, 96, 98
    Domestic-civilian, 101
   By funds, 90
   By organization unit, 99
   By state, 102
    Per capita, 102
   By type, in current and constant dollars, 97
   Controllability of, 105
   Defined, *Glossary*
   For legislative branch, by unit, 106
   Percent change, 3
    In current and constant dollars, 97
   Percent of GNP, 93
  By character, 107
  By function, 8
  Defined, *Glossary*
  Intergovernmental, 5, 8, 107
  National-income basis, 34, 92, 95
   Percent of GNP, 34
  Per capita, 12
  Percent of all government expenditures, 12
 Function classification, defined, *Glossary*
 General control, defined, *Glossary*
 General expenditures, defined, *Glossary*
 Government, total, defined, *Glossary*
 Intergovernmental, 8
  Defined, *Glossary*
 Local, 8, 11, 304

And revenue, surplus or deficit, 304
By function, 8, 292
By state, 296-297
By unit of government, 293, 298-299
Per capita in SMSAs, 300
Direct, 163, 289
By character, 291
By state, 294-295
By state, 166-167
Intergovernmental, 8, 298-299
Payments to state governments, 289, 291
By state, 238-239, 294-295
Per capita, 12
Percent change, 3
Percent of all government expenditures, 12
School district, by function, 293, 298-299
Special district, by function, 293, 298-299
State, 8, 11, 163, 223
And revenue, surplus or deficit, 224
By character, 230
By state, 228-229
By function, 8, 225
By state, 226-227
By state, 166-167, 226-227, 228-229
Intergovernmental
To local governments, 231
To other units, 8, 223, 230
By state, 228-229
By function, 232
Per capita, 12
Percent change, 3
Percent of all government expenditures, 12
State and local, 5, 34, 163
And revenue, surplus or deficit, 164
By function, 168
Capital outlays, 208
By state, 209
Direct, General, 5
By function and state, 170-171, 172-173
Per capita, 174
Ranking of states, 175
Per $1,000 personal income, 177
Ranking of states, 178
By state, 166-167
Per capita by function, 169
Per $1,000 by function, 176
National income basis, 165
Percent change, 3
Percent of gross national product, 34
Total Federal, state and local, 5, 8, 11, 34
Direct, by function, 8
General, 5
By function, 9
Percentage distribution, 10
Intergovernmental, 8
National income basis, 6
Per capita, 12
Percent change, 3
Percent distribution, by level of government, 12
Percent of gross national product, 34
Township, by function, 293, 298-299
Export-Import Bank
Budget outlays, 100
Credits, 110
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Public-enterprise fund, 114
Exports, United States, 49
Net, defined, *Glossary*
Part of gross national product, 46

F

Families, number of, 55
By income class, 56
Families with dependent children, see *Aid to . . .*
Family money income
Median, 55
Before and after direct Federal taxes and inflation, 134
Farm income, see *Agriculture-Farm income*
Farm output index, 74
Farmers Home Administration
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Public enterprise funds, 114
Federal, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*
Federal budget, see *Expenditures, Public; Revenue*
Federal Deposit Insurance Corporation
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Federal Emergency Management Agency, 114
Federal Financing Bank
Net direct loan outlays, 112
Federal fiscal operations, see also *Expenditures, Public; Revenue*
Summary, 89
Federal funds, defined, *Glossary*
Receipts and outlays, 90
Federal grants, see *Aid*

Federal Housing Administration
  Loans, direct and guaranteed, 113
  Public enterprise fund, 114
Federal loans
  Credit budget, 93
  Direct and guaranteed
    In credit markets, by year, 94
    Outstanding, by agency or program, 113
  Net direct outlays by agency or program, 112
  To state and local governments, 103
Federal payments to the public, see *Expenditures, Public-Federal; particular expenditure functions*
Federal Reserve discount rate, 78
Federal Savings and Loan Insurance Corporation
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Public enterprise fund, 114
Federal tax burden, see *Tax burden*
Federal trust funds
  Receipts and expenditures, 115
Finance, insurance, and real estate
  Corporation profits, taxes, and dividends, 60-61
Financial administration
  Expenditures
    City, per capita, 290, 302
    Defined, *Glossary*
    Local, by state, 296-297
    State, 225
      By state, 226-227
    State and local, 168
      By state, 170-171
      Per capita, 169
        By state, 174
        Ranking of states, 175
      Per $1,000 of personal income, 176
        By state, 177
        Ranking of states, 178
Finland, 36, 37
Fire protection, see also *Public safety expenditures*
  Employment, by state, 213
  Expenditures, 8, 9
    City, 301
      Per capita, 290, 302
    Local, by unit of government, 293
    Local, per capita in SMSAs, 300
    Percent of all government expenditures, 10
Firearms tax, see also *Pistol and revolver tax*
  Federal excise collections, 139
  Federal excise rates, 140-141
Fishing rods and reels tax
  Federal excise collections, 139
  Federal excise rates, 140-141
Food and beverage industry
  Capital invested per production worker, 68
Food and nutrition assistance
  Federal outlays, 105
Food and tobacco
  Personal consumption expenditures, 58
Food for Peace (Public Law 480)
  Federal outlays, 100
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
Food stamp benefits, 31
Foreign assistance, see also *Debt, Foreign countries*
  Grants and credits, 110
    By country, 111
  Loans, 112, 113
  Public enterprise funds, 114
Foreign insurance excise tax collections, 139
Foreign military sales trust fund, 115
Forestry and fisheries, see *Agriculture, Forestry and Fisheries*
France, 36, 37, 66, 69, 155
  Grants and credits to, 111
Fuels, Gasoline substitute
  Federal excise rates, 140-141
Full faith and credit debt, see *Debt, Public*
Function classification of expenditures, see *Expenditures, Public*

G

Gambling taxes
  On coin-operated devices
    Federal excise collections, 139
    Federal excise rates, 140-141
  On wagering
    Federal excise collections, 139
    Federal excise rates, 140-141
Gas guzzler, Federal excise rates, 140-141
Gas supply systems
  City expenditures, 301
  City revenue, 313
  Local expenditures, by unit of government, 293
Gasoline tax
  Federal excise collections, 139
  Federal excise rates, 140-141
  Revenue, 14
    By level of government, 13
    Percent of all government revenue, 15
  State, dates of adoption, 249

  State collections, 242-243
    By state, 258
    Percent of total state taxes, 241
  State rates, 259
General assistance payments, 31, 210
General control expenditures
  City, 301
    Per capita, 290
  Defined, *Glossary*
  Local, 292
    By unit of government, 293
General government
  Federal outlays, 91, 98, 101
    Aid to state and local governments, 101, 103
General revenue sharing
  Defined, *Glossary*
  Federal outlays, 103, 105
  State receipts, 237
General Services Administration
  Federal outlays, 99
Germany, Federal Republic of, 36, 37, 66, 69, 155
  Grants and credits to, 111
Gift tax, see *Estate and gift tax*
Government expenditures, see *Expenditures, Public*
Government National Mortgage Association
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Public enterprise fund, 114
Government purchases of goods and services
  By level of government, 46
  Federal, 92
  Percent change, 3
  Price deflators, implicit, 77
  State and local, 165
Government retirement systems, see *Retirement systems, Government*
Government revenue, see *Revenue*
Government securities, see also *Municipal bonds*
  Federal, ownership by banks and nonbank investors, 154
  Savings by households, 82, 83
  State and local government
    For public highways, 212
    New issues, by type, and use of proceeds, 204
  State and municipal bond election results, 205
  Treasury bill yields, 78
Governmental units, number, by level of government and state, 4
Grants-in-aid, see also *Aid*
  Defined, *Glossary*
  Federal expenditures
    By state, 102, 150
      Tax burden per dollar, 150, 151
  State and local receipts, 92, 165
Greece, 36, 37, 155
  Grants and credits to, 111
Gross debt, see *Debt, Public*
Gross domestic product
  Tax revenue as percent of, in selected countries, 36
Gross national product, 34, 46, 93
  Defined, *Glossary*
  Federal budget and debt as percent of, 93
  In current and constant dollars, 48
  Percent change, 3
  Price deflators, implicit, 47, 77
    Defined, *Glossary*
  Rate of change by year, 47
  Ratio of gross fixed capital formation to GNP, in selected countries, 69
  Relation to government expenditures, 34
  Relation to government receipts, 51
  Relation to national and personal income, 48, 51
Gross private domestic investment, see *Investment*
Gross receipts tax, see *Sales, use, or gross receipts tax*
Gross savings
  By source, 85
  Rate, 85
Guaranteed debt, see *Debt, Public*
Guarantees, defined, *Glossary*

H

Hazardous substance response fund, 103
Health, see also *Health and hospitals; Medical . . . ; Medicare; Public health; Veterans-Expenditures*
  Expenditures, 33
    All governments, 9
      Percent of total expenditures, 10
    By level of government, 8, 32
    City, per capita, 290
    Federal, 91, 98, 101
      Aid to state and local governments, 101, 103
    Local, by unit of government, 293
    National, private and public
      By source of funds and type, 33
      Percent of GNP, 33
  Net direct loan outlays, 112
Health and hospitals, see also *Hospitals*

- Capital outlays, state and local, 208
  - By state, 209
- Expenditures
  - City, 301
    - Per capita, 302
  - Local, 292
    - By state, 296-297
    - By unit of government, 298-299
    - Per capita in SMSAs, 300
  - State, 225
    - By state, 226-227
  - State and local, 168
    - By state, 170-171
    - Per capita, 169
      - By state, 174
      - Ranking of states, 175
    - Per $1,000 of personal income, 176
      - By state, 177
      - Ranking of states, 178
- Revenue
  - Federal aid to states, 237

Health and Human Services Department
- Civilian employment, 156
- Federal outlays, 99
- Loans, direct and guaranteed, 113
- Public enterprise fund, 114

Health, Education, and Welfare Department, see *Education Department; Health and Human Services Department*

Health insurance trust funds
- Receipts and expenditures, 115

Higher education, see also *Education*
- Capital outlays, state and local, 208
  - By state, 209
- Debt
  - State, by state, 282-283
- Employment, by state, 213
- Enrollment
  - Actual and projected, public and private, 207
  - By state, 216-217
    - Percent public, 216-217
- Expenditures
  - Public and private institutions, by purpose, 206
  - State, by state, 233
- Revenue
  - Public and private institutions, by source, 206
  - State and local, from charges, 195

Highway Trust Fund
- Debt held by, 153
- Defined, *Glossary*
- Grants-in-aid, 103
- Projections, 117
- Receipts and expenditures, 115, 117

Highways
- Capital outlays, state and local, 208
  - By state, 209
- Construction value, 71
- Debt
  - By road systems, 212
  - State long-term, by state, 282-283
- Employment, by state, 213
- Expenditures, 8, 9
  - By level of government, 8
  - By road systems, 212
  - City, 301
    - Per capita, 290, 302
  - Local, 8, 292
    - By state, 296-297
    - By unit of government, 293, 298-299
    - Per capita in SMSAs, 300
  - Percent of all government expenditures, 10
  - State, 8, 225
    - Aid to local governments, 231
      - By state, 232
    - By state, 226-227, 234
  - State and local, 168
    - By state, 170-171, 172-173
    - Per capita, 169
      - By state, 174
      - Ranking of states, 175
    - Per $1,000 of personal income, 176
      - By state, 177
      - Ranking of states, 178
- Mileage, state and local road systems, by state, 216-217
- Revenue
  - By level of government and source, 212
  - Federal aid to states, 237

Hospital insurance, see *Medical insurance; Medicare*

Hospitals, see also *Health and hospitals*
- Debt, state long-term, by state, 282-283
- Employment, by state, 213
- Expenditures, 9, 33
  - By level of government, 8
  - City, per capita, 290
  - Local, by unit of government, 293
  - Percent of all government expenditures, 10
  - State, by state, 236
  - State and local, 33
- Revenue, state and local, from charges, 195

Household operation
- Personal consumption expenditures, 58

Households
- Finances, 82, 83
- Number and average population, 41

  Number by state, 42
Housing, see also *Construction, New*
  Federal loan programs, 112, 113
  Personal consumption expenditures, 58
  Public enterprise funds, 114
  Public expenditures, 32
Housing and redevelopment building, 71
Housing and urban development
  Capital outlays, state and local, 208
Housing and Urban Development Department
  Federal outlays, 99
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Public enterprise fund, 114
Housing and urban renewal
  Expenditures, 8, 9
    By level of government, 8
    City, per capita, 290
    Local, by unit of government, 293
    Percent of all government expenditures, 10
  Public enterprise fund, 114
  Revenue from charges, state and local, 195
Housing credit, see *Commerce and housing credit*

I

Implicit price deflators, see *Gross national product*
Imports, United States, 49
Income, see *Agriculture-Farm income; Business income; Corporate dividends; Family money income; National income; Personal income; Poverty*
Income and employment taxes
  Collections, by state, 122-123
Income and profit taxes
  Federal receipts, 118
Income class
  Federal income tax liability, 129
Income security
  Federal expenditures, 91, 98, 101
  Federal aid to state and local governments, 101, 103
Income tax, see also *Individual income tax; Corporation income tax*
  Federal collections, 118
  Local collections, 303
  State collections, 242-243
    Percent of total state taxes, 241
      By state, 246
  State and local collections, by state, 196
Indexes, see *Industrial production; Price index; Tax index*
India, 155
  Grants and credits to, 111
Indirect business tax and nontax liability, see *Business*
Individual income tax
  Defined, *Glossary*
  Federal
    Adjusted gross income, 130, 131
      By income class, 129
      By source, 128
      By state, 133
      Defined, Glossary
    Credits, 121, 128
    Deductions, 128, 130
    Dividend treatment, 121
    Exemptions, 121, 128, 130
    Historic treatment, 121, 124-125, 129
    Liability, 128, 131
      As percent of personal income, adjusted gross income, and tax base, 131
      By income groups, 126, 129
        Effective tax rates, 127
      By state, per capita, 133
    Preferences, additional tax on, 128
    Rates, 124-125
    Receipts, 91, 119, 120
      Percent of all tax receipts, 119
      Tax index, 120
    Returns, number of, 128
      By income class, 129
      By state, 133
        Taxable and nontaxable, 133
      By tax rate, 132
    Tax generated by rate, 132
    Taxable income, 128, 130, 131, 132
      By state, 133
      Defined, Glossary
      Relation to personal income, 130, 131
  Local
    Rates, by state and city, 312
    Revenue, by city, 314
  Revenue, by level of government, 13
  Selected countries, 37
  State
    Collections
      By state, 252
      By source, 242-243
      By source and state, 244-245
      Percent of total state taxes, 241
    Date of adoption, by state, 249
    Deductibility of Federal income taxes, 250-251

- Rates, exemptions, and credits, 250-251
  - State and local
    - Collections, 192
      - By state, per capita, 197
      - Percent of total collections, 193
        - By state, 198
    - Receipts, 181
      - Index, 181
  - Total Federal, state, and local
    - Receipts and tax index, 18
    - Revenue, 14
      - Percent of all government revenue, 15
      - Percent of all tax revenue, 37

Indonesia, 155
- Grants and credits to, 111

Industrial production
- Indexes by industry, 67

Inheritance tax, see *Estate and gift tax*

Inspection and regulation, Protective
- Expenditures, 9
  - Percent of all government expenditures, 10

Insurance, see *Life insurance; Medical insurance; Social insurance*

Insurance benefits and repayments
- City expenditures, 301

Insurance companies gross premiums tax
- State collections, by state, 271

Insurance policies, Foreign
- Federal excise rates, 140-141

Insurance trust
- Expenditures
  - By level of government, 5, 8
  - City, 301
  - Defined, *Glossary*
  - Federal, 5, 8, 107
  - Local, 8, 291, 292
    - By state, 294-295
    - By unit of government, 293, 298-299
  - State, 8, 225, 230
    - By state, 226-227, 228-229
  - State and local, 5, 168
  - Total Federal, state and local, 5, 8, 9
    - Percent of all government expenditures, 10
- Holdings, state and local government, 201
  - By level of government, 202-203
  - By state, 202-203
- Revenue, 5, 13, 14
  - By level of government, 5, 13
  - City, 313
  - Defined, *Glossary*
  - Federal, 5
  - Local, 303
    - By unit of government, 308-309
  - Percent of all government revenue, 15
  - State, 240
    - By state, 238-239
  - State and local, 5, 179

Insurance, Veterans, see *Veterans*

Inter-American Development Bank
- Investment in, 111

Interest
- Expenditures
  - All governments, national income basis, 6
  - By level of government, 8
  - City, 301
    - Per capita, 290
  - Federal, 8, 91, 92, 96, 97, 98, 99, 101, 105, 107, 152
    - National income basis, 92
  - Local, 8, 291, 293
    - By state, 294-295
    - Per capita in SMSAs, 300
  - State, 8, 230
    - By state, 228-229
  - State and local
    - National income basis, 165
- Net, defined, *Glossary*
- Part of national income, 50, 51
- Revenue, state and local, 195

Interest rates, 78

Intergovernmental, see *Aid; Expenditures, Public; Revenue*

Interior Department
- Civilian employment, 156
- Federal outlays, 99
- Loans, direct and guaranteed, 113
- Net direct loan outlays, 112
- Public enterprise fund, 114

Internal revenue collections
- By state, 122-123
- Defined, *Glossary*

International affairs and finance
- Federal expenditure, 91, 96, 98, 100, 111

International aid, see *Foreign assistance*

International Bank for Reconstruction and Development
- Investment in, 111

International Development Association
- Investment in, 111

International Finance Corporation
- Investment in, 111

International transactions of the U.S., 49

Inventory
- Business, change in
  - Part of gross national product, 46
- Investment of corporate funds, 84

- Valuation adjustment, 50, 51, 63
  - Defined, *Glossary*
- **Investment**
  - Corporation, 84
  - Foreign, in the U.S., 49, 84
  - Gross private domestic
    - Defined, *Glossary*
    - Part of gross national product, 46
    - Price deflators, implicit, 77
  - Households, 82
  - Per production worker in manufacturing, 68
  - U.S. abroad, 49
- **Iran,** 155
  - Grants and credits to, 111
- **Ireland,** 36, 37
- **Israel,** 155
  - Grants and credits to, 111
- **Italy,** 36, 37, 66, 69, 155
  - Grants and credits to, 111

J

- **Japan,** 36, 37, 66, 69, 155
  - Grants and credits to, 111
- **Judiciary, Federal**
  - Civilian employment, 156
  - Federal outlays, 99
  - Personnel compensation and benefits, 160
- **Justice, Administration of**
  - Federal aid, 103
  - Federal budget outlays, 91
- **Justice Department**
  - Federal outlays, 99

K

- **Korea, Republic of,** 155
  - Grants and credits to, 111

L

- **Labor costs in selected countries,** 66
- **Labor Department**
  - Federal outlays, 99
  - Public enterprise fund, 114
- **Labor force,** 44, 45
  - By age and sex, estimates and projections, 45
  - Civilian, 44
    - Rate of change by year, 47
  - Defined, *Glossary*
- **Leather and leather products industry**
  - Capital invested per production worker, 68
- **Legislative Branch**
  - Civilian employment, 156
  - Federal outlays, 99
    - By unit, 106
  - Personnel compensation and benefits, 160
- **Libraries, city expenditures,** 301
  - Per capita, 290
- **License taxes,** see also *Corporation license taxes*
  - Defined, *Glossary*
  - Local collections, 303
  - State collections
    - By state, 244-245
      - Percent of total state taxes, 246
- **Life insurance,** see also *Veterans*
  - Household reserves, 82, 83
- **Liquor stores**
  - Expenditures, 9
    - City, 301
    - Defined, *Glossary*
    - Local, 292
      - By unit of government, 293
    - Percent of all government expenditures, 10
    - State, 225
      - By state, 226-227
  - Revenue, 14
    - City, 313
    - Defined, *Glossary*
    - Local, 303
    - Percent of all government revenue, 15
    - State, 240
      - By state, 238-239
    - State and local, 179
- **Liquor tax,** see *Alcoholic beverage tax*
- **Loans,** see *Bank loans; Federal loans*
- **Local,** see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue; State and local finance*
- **Local governmental units,** 4
- **Long-term debt,** see *Debt, Public*
- **Lubricating oil tax**
  - Federal excise collections, 139
  - Federal excise rates, 140-141
- **Lumber and related products industry**
  - Capital invested per production worker, 68
- **Luxembourg,** 36, 37, 111

M

- **Machinery industry**
  - Capital invested per production worker, 68
- **Manufacturers' excise tax**

Federal collections, 139
Federal rates, 140-141
Manufacturing industry
Capacity utilization rate, 67
Capital invested per production worker, by industry, 68
Corporate profits, taxes, and dividends, 60-61
Expenditures for new plant and equipment, 59
Index of production, 67
Productivity and unit labor costs in selected countries, 66
Maritime industry
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Maternal and child health programs, 33
Medicaid, see *Medical assistance*
Medical assistance
Expenditures, 31, 33, 105, 210
By state, 211
Recipients by state, 216-217
Medical care expenditures, see also *Health expenditures*
Personal consumption, 58
Medical facilities construction, 33
Medical insurance, see also *Medicare*
Medical insurance, Military
Contributions, 30
Payments, 31
Medical insurance premiums, 33
Medical research expenditures, 33
Medicare, seealso *Old-age, survivors, disability and health or hospital insurance*
Benefit payments, 145
Contributions, 30
Outlays, 33, 91, 98, 101
Transfer payments to persons, 31
Metal products and processes industry
Capital invested per production worker, 68
Mexico, 155
Military establishment, see also *Employment, Government*
New construction value, 71
Military expenditures, see *Medical insurance; National defense*
Military international transactions, 49
Military retirement, see *Retirement systems, Government – Federal*
Minerals, Deep seabed
Federal excise tax, 140-141
Mining industry
Corporate profits, taxes, and dividends, 60-61
Expenditures for new plant and equipment, 59
Index of production, 67
Money deposits, 82, 83
Money supply, 81
Morocco, 155
Mortgage yields, 78
Mortgages, 82, 83
Motor fuels tax, see *Gasoline tax*
Motor vehicle
Registration, by state, 216-217
Tax
Federal excise collections, 139
Federal excise rates, 140-141
Motor vehicle and operators' licenses
Revenue, 13, 14
By level of government, 13
Percent of all government revenue, 15
State collections, 13, 242-243
By state, 262
Percent of total state taxes, 241
Motor vehicle industry
Capital invested per production worker, 68
Municipal, see *Local*
Municipal bond yields, 78
Municipalities, number, by state, 4
Mutual funds, 82, 83

N

Narcotics and marihuana tax
Federal excise collections, 139
National Aeronautics and Space Administration
Federal outlays, 99
Loans, direct and guaranteed, 113
National Credit Union Administration
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Public enterprise fund, 114
National defense
Federal outlays, 91, 96, 98, 105
Aid to state and local governments, 103
By purpose, 100
In current and constant dollars, 97
Military, 100
Relation to GNP, 46
Relation to non-defense outlays, 97
National defense and international relations
Expenditures, 9
Percent of all government expenditures, 10
National income
By distributive shares, 50
Compensation of employees, 50
Defined, Glossary

- In current and constant dollars, 48
- Relation to government receipts, 51
- Relation to national product and personal income, 48, 51

National income and product accounts
- Defined, *Glossary*
- Government receipts and expenditures in, 6
- State and local finances in, 165

National Oceanic and Atmospheric Administration
- Loans, direct and guaranteed, 113

National output, see *Gross national product; Net national product*

National service life insurance, see *Veterans-Life insurance*

Natural resources
- Expenditures, 8, 9
  - By level of government, 8
  - Defined, *Glossary*
  - Federal, 8, 91, 98, 101
    - Aid to state and local governments, 101, 103
  - Local units of government, 293
  - Percent of all government expenditures, 10
  - State 8, 225
    - By state, 226-227
- Revenue
  - Federal aid to states, 237
  - State and local, from charges, 185

Net long-term debt, see *Debt, Public*

Net national product, 35, 51
- Defined, *Glossary*
- In current and constant dollars, 48
- Relation to national income and product, 51
- Tax receipts as a percent, 35

Netherlands, 36, 37, 66, 69, 155
- Grants and credits to, 111

New Zealand, 36, 37, 155

Nondurable goods
- Personal consumption expenditures, 46

Nonguaranteed debt, see *Debt, Public*

Nontax revenue, see also *Charges and miscellaneous revenue;* particular nontax revenue sources
- All governments, by source, 14
  - Percent of total revenue, 15
  - Relation to national income and product, 51

Norway, 36, 37, 155

O

Oils, Lubricating, see *Lubricating oil*

Old-age and survivors insurance trust fund
- Estimated progress, 116
- Receipts and expenditures, 115

Old-age assistance
- Benefit payments, 210

Old-age retirement payments, 27

Old-age, survivors, and disability insurance, see also *Social Security*
- Benefit payments, 28, 116
  - By state, 28-29
  - Monthly, by type of beneficiary, 145
- Contributions, 116
  - Employer and employee, 30
- Transfer payments to persons, 31

Old-age, survivors, disability and health insurance, see also *Medicare, Social Security*
- Benefit payments, 27
- Contributions, 30
- Debt held by trust funds, 153
- Expenditures, 8, 9, 32
  - Percent of all government expenditures, 10
- Revenue, 13, 14
  - Percent of all government revenue, 15

Old-age, survivors, disability and hospital insurance, see also *Medicare, Social Security*
- Contributions by self-employed, 30
- Tax rates and maximum tax, 144

Output, see *Productivity*

P

Pakistan, 155
- Grants and credits to, 111

Paper and allied products industry
- Capital invested per production worker, 68

Pari-mutuel tax
- State collections, by state, 274
- State rates and breakage, 275

Parity ratio, see *Agriculture-Price index*

Parking facilities
- Expenditures, all governments, 9
  - Percent of all government expenditures, 10
- Revenue, from charges, state and local, 195

Parks and recreation, see also *Recreation*
- Capital outlays, state and local, 208
- Expenditures, 9
  - City, 301
    - Per capita, 290
  - Local, by unit of government, 293
  - Percent of all government expenditures, 10
- Revenue from charges, state and local, 195

Partnerships,
- Number, receipts, profits, 64

Payroll tax, see *Employment taxes*
Pension funds
  Household savings, 82, 83
Pension plans
  Federal excise tax collections, 139
Pensions, see *Retirement systems, Government; Veterans-Expenditures*
Personal consumption expenditures
  By type of product or service, 58
  Defined, *Glossary*
  Part of gross national product, 46
  Price deflators, implicit, 77
Personal income
  By state, 52-53, 216-217
    Per capita, 52-53
  Defined, *Glossary*
  Disposable, 51
    Defined, *Glossary*
    In current and constant dollars, 54
      Per capita, 54
    Percent change, 3
  In current and constant dollars, 48
  Relation to Federal individual income tax, 131
  Relation to government receipts, 51
  Relation to national income and product, 48, 51
  Relation to taxable income, 130
Personal saving, 85
  Defined, *Glossary*
  Net, by type, 82
  Percentage of disposable personal income, 54
  Relation to national income and product, 51
Personnel Management, Office of, 99
Petroleum tax
  Federal excise rates, 140-141
Philippines, 155
  Grants and credits to, 111
Pistol and revolver tax, see also *Firearms tax*
  Federal excise collections, 139
  Federal excise rates, 140-141
Plant and equipment
  Investment of corporate funds, 84
  New business expenditures, 59
Playing card tax, see *Stamp taxes*
Poland, 155
    Grants and credits to, 111
Police protection, see also *Public safety expenditures*
  Employment by state, 213
  Expenditures, 8, 9
    By level of government, 8
    City, 301
      Per capita, 290, 302
    Local, by unit of government, 293
    Local, per capita in SMSAs, 300
    Percent of all government expenditures, 10
Population, United States
  By state, 216-217
    Resident, 42
  College age, actual and projected, 207
  Percent change, 3
  Percent urban, 216-217
  Projections by age groups, 43
  School-age, actual and projected, 317
  Total and residing in the United States, 41
Portugal, 36, 37, 155
    Grants and credits to, 111
Postal Service
  Employment, 156
    By state, 158
  Federal outlays, 9, 99
    Percent of all government expenditures, 10
  Personnel compensation and benefits, 160
  Public enterprise fund, 114
  Receipts and expenditures, 108
Poverty
  Persons below poverty level
    By family status and age group, 57
      Percent distribution, 57
    Percent by state, 216-217
President of the United States
  Federal outlays, 99
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Public enterprise fund, 114
Price deflators, implicit, see *Gross national product*
Price index, see *Agriculture-Price index; Consumer price index; Farm output index; Producer price index*
Price support program, see *Agriculture*
Printing and publishing industry
  Capital invested per production worker, 68
Private construction, see *Construction, New*
Private education and research
  Personal consumption expenditures, 58
Producer price index, 75
  Defined, *Glossary*
  Measure of purchasing power of the dollar, 76
Production workers, defined, *Glossary*
Productivity
  Manufacturing, in selected countries, 66
  Private business sector, 65
  Rate of change, by year, 47
Profits, see *Corporate profits*
Property, Assessed valuation of, see *Assessed valuation of property*

Property tax
  City collections, 313
    Per capita, 290
    Per capita by city, 314
  Defined, *Glossary*
  Local collections, 13, 303
    By state, 306-307
    By unit of government, 308-309
    Per capita in SMSAs, 310
    Percent of local government revenue, 305
  Revenue, 13, 14
    By level of government, 13
    Percent of all general revenue, 15
    Percent of all tax revenue, 37
    Selected countries, 37
  State and local collections, 192
    By state, 182-183, 196
      Percent of total tax collections, 198
    Per $1,000 of personal income, 189
      By state, 190
      Ranking of states, 191
    Per capita, by state, 187, 197
      Ranking of states, 188
    Percent of all general revenue, 180
    Percent of total tax collections, 193
  State collections, 13, 242-243
    By state, 244-245, 253
      Percent of total state taxes, 246
    Percent of total state taxes, 241
Proprietorships
  Income, relation to national income, 50
  Number, receipts, profits, 64
Public assistance, see also *Health-Expenditures; Public welfare*
  Benefit payments
    By program, 210
    By major program and state, 211
  Expenditures
    By level of government, 32
    Federal outlays, 105
  Transfer payments to persons, 31
Public buildings
  Expenditures
    Administration, 9
      Percent of total expenditures, 10
    City, per capita, 290
Public construction, see *Construction, New*
Public debt, see *Debt, Public*
Public employment, see *Employment, Government*
Public enterprise funds, Federal
  Defined, *Glossary*
  Expenditures and receipts, 114
  Loans advanced and funds raised, 94
Public expenditures, see *Expenditures, Government*
Public health expenditures, 33
Public Law 480, see *Food for Peace*
Public safety expenditures, see also *Fire protection; Police protection*
  City, per capita, 302
  Local, 292
    By state, 296-297
  State and local, 168
    By state, 170-171
    Per capita, 169
      By state, 174
      Ranking of states, 175
    Per $1,000 of personal income, 176
      By state, 177
      Ranking of states, 178
Public schools, see *Education*
Public utilities, see also *Utilities industry*
  Corporate profits, taxes, and dividends, 60-61
  Expenditures for new plant and equipment, 59
Public utility gross receipts tax
  Revenue, 13, 14
    By level of government, 13
    Percent of all government revenue, 15
  State collections, by state, 272
Public welfare, see also *Public assistance*
  Defined, *Glossary*
  Expenditures, 9
    By level of government, 8
    City, 301
      Per capita, 290, 302
    Federal, 8
    Local, 8, 292
      By state, 296-297
      By unit of government, 293, 298-299
      Per capita, 300
    Percent of all government expenditures, 10
    State, 8, 225
      Aid to local governments, 231
        By state, 232
      By state, 226-227, 235
    State and local, 168
      By state, 170-171, 172-173
      Per capita, 169
        By state, 174
        Ranking of states, 175
      Per $1,000 of personal income, 176
        By state, 177
        Ranking of states, 178
  Revenue
    Federal aid to states, 237

Purchasing power of the dollar, 76
  Defined, *Glossary*

R

Railroad industry
  Expenditures for new plant and equipment, 59
  Federal loans to, direct and guaranteed, 113
  Net Federal direct loan outlays, 112
Railroad retirement account
  Benefit payments, 27
    By state, 28-29
  Contributions, employee and employer, 30
  Debt held by, 153
  Expenditures, 8, 9, 115
    Percent of all government expenditures, 10
  OASDI transfers to, 116
  Receipts, 115
  Revenue, 13, 14
    Percent of all government revenue, 15
  Transfer payments to persons, 31
Railroad temporary disability insurance
  Benefit payments, 27
    By state, 28-29
Railroad unemployment insurance
  Benefit payments, 27
  Employer contributions, 30
Rates, see *Tax rates*
Recreation, see also *Parks and recreation*
  Personal consumption expenditures, 58
Regulation, see *Inspection and regulation*
Religious and welfare activities
  Personal consumption expenditures, 58
Rental income, 50
Research expenditures, see *Medical research; Private education and research*
Reserve transactions balance, 49
Retail sales, by state, 216-217
Retail sales tax, see *Sales, use, or gross receipts tax*
Retail trade, see *Trade, Retail and wholesale*
Retailers' excise tax
  Federal collection, 139
  Federal rates, 140-141
Retirement systems, Government
  City
    Expenditures, 301
    Revenues, 313
  Federal
    Benefit payments, 27
      By state, 28-29
    Contributions, employee and employer, 30
    Expenditures, 8, 32, 105
    Transfer payments to persons
      Civilian, 31
      Military, 31
    Trust fund receipts and expenditures, 115
  Local expenditures, 8
    By unit of government, 293
  Revenue, 13, 14
    By level of government, 13
    Percent of all government revenue, 15
  State expenditures, 8
  State and local
    Benefit payments, 27, 218, 219
    Contributions, employee and employer, 30, 218, 219
    Expenditures, 32
    Finances of state-administered systems, 218
      By state, 219
    Transfer payments to persons, 31
    Trust fund holdings, 201
  Total Federal, state and local
    Expenditures, 8, 9, 32
      Percent of all government expenditures, 10
Revenue, see also *Nontax revenue; particular tax and revenue sources; specific countries*
  By level of government and source, 13
  City
    By source, 308-309, 313
      Per capita, 290
        By city, 314
    Intergovernmental, 313
      Per capita, 290
    Tax collections, 313
  County
    By source, 308-309
    Tax collections, 308-309
  Federal, 5
    Budget receipts, 118
      By funds, 90
      By source, 91
      Defined, *Glossary*
      Net, 89
        By source, 91
      Per capita, 118
      Percent change, 3
      Percent of GNP, 93
    By source, 13
    Intergovernmental, 5, 13
    Internal Revenue collections
      By state, 122-123
      Defined, *Glossary*
    National income basis, 92, 95
    Off-budget receipts, 115
    Tax collections

        By type of tax, 119
            Percent distribution, 119
        Defined, *Glossary*
    Tax receipts, 16, 35, 118
        By source, 120
        Defined, *Glossary*
        Index, 120
        Per capita, 17
        Percent change, 3
        Percent of all government taxes, 17
        Percent of net national product, 35
From own sources, defined, *Glossary*
General revenue, defined, *Glossary*
Government, total, defined, *Glossary*
Intergovernmental
    By source, 13
    Defined, *Glossary*
Local, 289
    And expenditures, surplus or deficit, 304
    By source, 13, 303
        By state, 306-307
        By unit of government, 308-309
        Per capita in SMSAs, 310
        Percent distribution, 305
    By state, 166-167, 306-307
    From own sources, 163, 289, 303
        Per capita in SMSAs, 310
        By state, 306-307
    Intergovernmental, 13, 289, 303, 308-309
        By state, 166-167, 232, 306-307
        Per capita in SMSAs, 310
    Percent change, 3
    Percent of all general revenue by source, 305
    Tax collections, 16, 192
        By source
            By state, 306-307
        By state, 196
            Per capita, 197
            Percent of state and local tax collections, 198
        By unit of government, 308-309
        Per capita, 17
        Percent of all government taxes, 17
National income basis, 6
School district, by source, 308-309
Shared revenue, 103
    Defined, *Glossary*
Special district, by source, 308-309
State, 223, 240
    And expenditures, surplus or deficit, 224
    By source, 13, 240
        By state, 238-239
    By state, 166-167
    Federal aid, 240
        By function, 237
        By state, 238-239
        Percent change, 3
    From own sources, 163, 223
        By state, 238-239
    Intergovernmental, 13, 223, 240
        By state, 238-239
    Per capita, 240
    Percent change, 3
    Tax collections, 16, 192
        By source, 242-243
            By state, 244-245
                Percent distribution, 246
            Percent distribution, 241
        By state, 196, 238-239, 247
            Percent of state and local tax collections, 198
        Per capita, 17, 240
            By state, 197, 248
        Percent change, 3
        Percent of all government taxes, 17
State and local, 5, 163, 165
    And expenditures, surplus or deficit, 164
    By source, 179
        By state, 182-183
            Per $1,000 personal income, 190
                Ranking of states, 191
        Per capita, 186
            By state, 187
            Ranking of states, 188
        Per $1,000 personal income, 189
        Percentage distribution, 180
    By state, 166-167
        By originating level of government, 184
        By recipient level of government, 185
    Federal grants-in-aid, 165
    From Federal government, 163, 179
        By state, 166-167, 182-183, 184
            Per $1,000 of personal income, 190
                Ranking of states, 191
            Percent of total revenue, 184
        Per capita, 186
            By state, 187
            Ranking of states, 188
        Per $1,000 of personal income, 189
        Percent of all general revenue, 180
    Intergovernmental, 5
    National income basis, 165
    Per capita, 179
    Percent change, 3
    Tax collections, 179

By source and level of government, 192
Percentage distribution, 193
By state, 194, 196
By source, 196
Per capita, 197
Per $1,000 of personal income, 190
Percent distribution, 198
Per capita, 179, 186
By state, 187, 194
Tax receipts, 35, 181
By type of tax, 181
Index, 181
Percent of net national product, 35
Total Federal, state, and local, 5, 13, 14
By source, 14
By level of government, 13
National income basis, 6
Relation to national income and product, 51
Tax receipts, 13, 14, 16, 35
By level of government, 16
Per capita, 17, 36
Percent distribution, 17
By type of tax, 18
Index, 18
Percent change, 3
Percent of all revenue, 15
Percent of gross domestic product, 36
Percent of net national product, 35
Percentage distribution, by source, 37
Township, by source, 308-309
Revenue sharing, see *General revenue sharing; Revenue-shared revenue*
Revenues of selected countries
Per capita tax revenue, 36
Percentage distribution of total tax revenue, 36, 37
Taxes as percent of GDP, 36
Revolving and management funds, Federal
Defined, *Glossary*
Roads, see *Highways*
Rubber products industry
Capital invested per production worker, 68
Rural Electrification Administration
Loans, direct and guaranteed, 113
Net direct loan outlays, 112
Rural housing and development, 112, 113, 114
Rural Telephone Bank
Net direct loan outlays, 112

S

Salaries, Government employees, see *Employment, Government*
Sales, use, or gross receipts tax
City collections, 313
By city, 314
Per capita, 290
Defined, *Glossary*
Local collections, 303
Local rates, by state, 311
Revenue, 13, 14
By level of government, 13
Percent of all government revenue, 15
State, dates of adoption, 249
State and local collections, 192
By state, 196
Per capita, 197
Percent of total tax collections, 193
By state, 198
State collections, by source, 242-243
By state, 244-245
By state, 256
Percent of total state taxes, 246
Percent of total state taxes, 241
State exemption of food and drugs, 257
State rates, by state, 257
Sanitation and sewerage
Expenditures, 9
City, per capita, 290
Local, by unit of government, 293
Percent of all government expenditures, 10
Revenue, state and local, from charges, 195
Sanitation expenditures, City, 301
Saving, see also *Gross savings; Personal saving*
By business, 85
Defined, *Glossary*
By corporations, 84
By government, 85
By households, 82, 83
Relation to national income and product, 85
Savings bonds, United States, see *Government securities*
Savings deposits, 81
School districts, see also *Debt, Public; Expenditures, Public; Revenue*
Number, by state, 4
Science, space, and technology, see also *Space research and technology*
Federal expenditures, 91, 98, 101
Securities, see *Corporate-Bonds; Government securities*
Service industries
Corporate profits, taxes, and dividends, 60-61
Services
Personal consumption expenditures, 58

Severance taxes
  Defined, *Glossary*
  State collections, 242-243
    By state, 244-245, 273
    Percent of total state taxes, 241
Sewer and water systems, construction value, 71
Sewer systems
  Capital outlays, 208
    By state, 209
Sewerage, see *Sanitation and sewerage*
Shared revenue, see *Revenue-Shared revenue*
Short-term debt, defined, *Glossary*
Sickness compensation funds
  Contributions, employee and employer, 30
  Transfer payments to persons, 31
Small Business Administration
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Outlays, 99
  Public enterprise fund, 114
Social insurance, see also specific programs
  Benefit payments
    By risk and program, 27
    By state, 28-29
  Contributions
    Employee, employer, and self-employed, 30
    National income basis, 6, 50, 92, 165
      To all governments, 18
      Index, 18
      To Federal government, 120
      Index, 120
      To state and local governments, 181
      Index, 181
  Expenditures
    Administration, 9
    By source and type, 32
  Transfer payments to persons, by level of government, 31
  Trust funds
    Surplus or deficit, 6, 7, 92
      By level of government, 7
      State and local, 165
Social security, see also *Old-age, survivors, and disability insurance; Medicare*
  Outlays, 91, 98, 99, 101
  Taxes as percent of tax revenue in selected countries, 37
Social welfare, under public programs
  Expenditures, by source of funds and type, 32
  Percent of GNP, 32
Space research and technology, see also *Science, space, and technology*
  Expenditures, 9
    Percent of all government expenditures, 10
Spain, 36, 37, 155
  Grants and credits to, 111
Special districts, see also *Debt, Public; Expenditures, Public; Revenue*
  Defined, *Glossary*
  Number, by state, 4
Special issues of the Treasury
  Defined, *Glossary*
Sporting goods tax
  Federal excise rates, 140-141
Stamp taxes on bonds, documents, playing cards, stocks
  Federal excise collections, 139
  Federal excise rates, 140-141
Standard metropolitan statistical areas
  Defined, *Glossary*
  Per capita general revenue, by source, 310
  Per capita direct general expenditures, by function, 300
State, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*
State and local finance, see also *Debt; Expenditures; Revenue*
  Cash and security holdings, by purpose, 201
    By level of government and state, 202-203
  Factors affecting, 216-217
State Department
  Federal outlays, 99
Stone, clay and glass products industry
  Capital invested per production worker, 68
Subsidies, see *Assistance and subsidies*
Sugar tax
  Federal excise collections, 139
Superfund excise tax rates, 140-141
Surplus or deficit
  Budget
    Defined, *Glossary*
    Federal, 89, 90, 91
      As percent of GNP, 93
    Local government, 304
  National income basis
    All governments, 6, 7, 85
    Federal government, 7, 85, 92
    State and local government, 7, 85, 165
  Off-budget deficit, 91
  State and local government, 164
  State government, 224
Surtax, 124-125, 136-137
Sweden, 36, 37

Switzerland, 36, 37
Synthetic Fuels Corporation
  Loans, direct and guaranteed, 113

T

Taiwan, 155
  Grants and credits to, 111
Tax burden, Federal
  Allocation, by state, 146
    By type of tax, 148
      Percentage distribution, 149
    Per capita, 146
    Percentage distribution, 146, 147
  Defined, *Glossary*
  For grants-in-aid to state and local governments, by state, 150, 151
Tax bite in the eight-hour day, 19
Tax Freedom Day, 19
Tax index, 18
  By type of tax
    All governments, 18
    Federal, 120
    State and local, 181
  Defined, *Glossary*
Tax rates
  Effective, Federal and state, on corporation income, 63
  Federal
    Corporation income, 136-137
    Estate and gift, 142
    Excise, 140-141
    Individual income, 124-125
    Old-age, survivors, disability and hospital insurance, 144
  Local
    Individual income, 312
    Sales, 311
  State
    Alcoholic beverage, 260-261
    Cigarettes and cigars, 265
    Corporation income, 255
    Estate, 269
    Individual income, 250-251
    Inheritance, 266-267
    Motor fuel, 259
    Pari-mutuel, 275
    Sales, 257
    Tobacco, 265
    Unemployment compensation, 276-277
Tax Reform Act of 1986, 121
Tax revenue, see *Revenue*
Taxable income, see *Individual income tax-Federal*
Taxes, see *Revenue; particular tax sources*
  Defined, *Glossary*
Teachers' salaries, 323
Telephone, telegraph tax
  Federal excise collections, 139
  Federal excise rates, 140-141
Tennessee Valley Authority
  Loans, direct and guaranteed, 113
  Net direct loan outlays, 112
  Public enterprise fund, 114
Textile products industry
  Capital invested per production worker, 68
Thailand
  Grants and credits to, 111
Time deposits, 81
Tire and inner tube tax
  Federal excise collections, 139
  Federal excise rates, 140-141
Tobacco manufacturers
  Capital investment per production worker, 68
Tobacco taxes, see also *Cigarette tax*
  Federal excise collections, 139
  Federal excise rates, 140-141
  Revenue, 13, 14
    By level of government, 13
    Percent of all government revenue, 15
  State collections, 242-243
    By state, 264
    Percent of total state taxes, 241
  State rates, 265
Toll highways, 212
  State debt, 282-283
  State expenditures, by state, 234
Townships, see also *Debt, Public; Expenditures, Public; Revenue*
  Number, by state, 4
Trade, see also *Exports; Imports*
  Merchandise trade balance, 49
Trade, Retail and wholesale
  Corporate profits, taxes and dividends, 60-61
Training program allowances, 27
Transfer payments
  Business, related to national income and product, 51
  Defined, *Glossary*
  Federal expenditures
    National income basis, 92
  Government
    In national income accounts, 6
    Related to personal income, 51
    To persons, by government level and major program, 31

- State and local expenditures
  - National income basis, 165
- **Transit systems**
  - City expenditures, 301
  - City revenue, 313
  - Local expenditures, by level of government, 293
- **Transportation,** see also *Air transportation; Highways; Motor vehicle*
  - Federal outlays, 91, 98, 101, 103
  - Personal consumption expenditures, 58
- **Transportation Department**
  - Federal outlays, 99
  - Loans, direct and guaranteed, 113
  - Net direct loan outlays, 112
  - Public enterprise funds, 114
- **Transportation industry**
  - Capital invested per production worker, 68
  - Corporate profits, taxes, and dividends, 60-61
  - Expenditures for new plant and equipment, 59
- **Transportation of persons tax**
  - Federal excise collections, 139
  - Federal excise rates, 140-141
- **Transportation of property tax**
  - Federal excise collections, 139
- **Travel, Foreign**
  - Personal consumption expenditures, 58
- **Treasury Department**
  - Civilian employment, 156
  - Federal outlays, 99
  - Loans, direct and guaranteed, 113
  - Public enterprise fund, 114
- **Treasury obligations,** defined, *Glossary*
  - Yields, treasury bills, 78
- **Truck and bus,** see also *Motor vehicle*
  - Federal excise collections, 139
  - Federal excise rates, 140-141
- **Trust funds, Federal,** see also names of specific funds
  - Defined, *Glossary*
  - Receipts and outlays, 90
  - Receipts and expenditures, by account, 115
- **Turkey,** 36, 37, 155
  - Grants and credits to, 111

U

- **Unemployment,** 44
- **Unemployment compensation**
  - Benefit payments, 27
    - By level of government, 8
    - By program, 27
    - By state, 28-29
  - City
    - Expenditures, 301
    - Revenue, 313
  - Contributions, employee and employer, 30
  - Expenditures by source of funds, 32
  - Federal outlays, 105
  - Federal transfer payments to persons, 31
  - Revenue, 13, 14
    - By level of government, 13
    - Percent of all government revenue, 15
  - State programs
    - Benefit payments, 280
      - By state, 279
        - Average weekly, 276-277
    - Contributions, by state, 276-277
    - Current income and reserves, by state, 279
      - Benefits as percent of, 279
    - Insured unemployment, claims, exhaustions, 280
    - Tax collections, 242-243
      - By state, 278
    - Tax rates, by state, 276-277
    - Wage base, by state, 276-277
  - Training allowances, 27
  - Trust fund
    - Debt held by, 153
    - Expenditures, 9
      - Percent of all government expenditures, 10
    - Grants-in-aid, 103
    - Holdings, 201
    - Receipts and expenditures, 115
- **Unemployment tax collections,** 119
- **Unified budget,** 89, 95
- **United Kingdom,** 36, 37, 66, 69, 155
  - Grants and credits to, 111
- **United Nations,** 155
- **United States Railway Association**
  - Net direct loan outlays, 112
- **Unrelated individuals**
  - Number of, 55
- **Urban renewal program,** see *Housing and urban renewal*
- **Use tax,** see *Sales, use or gross receipts tax*
- **User fees,** see *Charges and miscellaneous revenue*
- **U.S.S.R.,** 155
- **Utilities**
  - Capital outlays, state and local, 208
    - By state, 209
  - Debt by unit of government, 316
  - Expenditures, 9
    - City, 301
    - Defined, *Glossary*
    - Local, 292

        By unit of government, 293
      Percent of all government expenditures, 10
    Revenue
      City, 313
      Defined, *Glossary*
      Local, 303
      Percent of all government revenue, 15
      State and local, 179
    Revenue and expenditures
      City, per capita, 290
Utilities industry, see also *Public utilities*
    Production index, 67
Utility, defined, *Glossary*
Utility and liquor stores, see also *Liquor stores; Utilities*
    Expenditures, 5, 8, 168
      By unit of government, 298-299
    Revenue, 5, 13
      By unit of government, 308-309

V

Vendor payments, 210
    By state, 235
Veterans
    Bonus
      State debt, by state, 282-283
    Expenditures, Federal, 32, 91, 96, 98, 101
      Aid to state and local governments, 101, 103
      Benefit payments, 27
        By state, 28-29
      Medical care, 33
    Life insurance
      Contributions, veterans and Federal, 30
      Expenditures, 9
        Percent of all government expenditures, 10
      Federal transfer payments to persons, 31
      Trust fund
        Receipts and expenditures, 115
        Revenue, 14
          Percent of all government revenue, 15
Veterans Administration
    Employment, by state, 158
    Federal outlays, 99
    Loans, direct and guaranteed, 113
    Net direct loan outlays, 112
    Public enterprise fund, 114

W

Wagering, see *Gambling taxes*
Wages and salaries, see *Employment, Government; National income; Personal Income*
Water supply systems
    Capital expenditures, by state, 209
    City expenditures, 301
      Per capita, 290
    City revenue, 313
      Per capita, 290
    Local expenditures, by unit of government, 293
Water transport and terminals, 8, 9
    Expenditures
      By level of government, 8
      Local, by unit of government, 293
      Percent of all government expenditures, 10
    Revenue from charges, state and local, 195
Wealth, net stock of fixed reproducible tangible, 80
Welfare, see *Public assistance; Public welfare; Social insurance; Social welfare*
Wholesale price index, see *Producer price index*
Wholesale trade, see *Trade, Retail and wholesale*
Windfall profits tax
    Federal excise collections, 139
    Federal excise rates, 140-141
Workers' compensation
    Benefit payments, 27
    Employer contributions, 30
    Expenditures, 32
      Health and medical care, 33
    Transfer payments to persons, by level of government, 31

Y

Yugoslavia, 155
    Grants and credits to, 111

Z

Zaire, 155

With the 1988–1989 edition, the Johns Hopkins University Press assumes publication of *Facts and Figures on Government Finance*, the essential one-volume reference to federal, state, and local taxing and spending.

Published regularly since 1941, *Facts and Figures on Government Finance* brings together data on public finance at all levels of government. Combining material from hundreds of sources—including official government documents and private sources, many of them inaccessible or out of print—the book furnishes the statistical information necessary to any rational and meaningful debate on issues in public finance.

In 283 tables with more than 60,000 entries, *Facts and Figures on Government Finance* covers:

— combined data for federal, state, and local governments

— general and selected economic series, including population, employment, gross domestic product, and income

— federal budgets, expenditures, debt, and employment

— combined and separate state and local data on revenues and expenditures, broken down by major programs (social insurance, public employment, health, education).

As in previous editions, a detailed glossary and comprehensive index facilitate use.

The Tax Foundation is a nonprofit, nonpartisan research and public education organization founded in 1937 to monitor tax and fiscal activities at all levels of government. Its purpose is summed up in its motto: "Toward better government through citizen understanding."

THE JOHNS HOPKINS UNIVERSITY PRESS
BALTIMORE AND LONDON

Cover design by Martha F

BEST AVAILABLE COPY